IX
110

Provincial Services
and local funds

1891

Sub: Finance / Budget

Year: 1891

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[FILE F $\frac{1 E}{41}$ 3-5.]

FINANCIAL DEPARTMENT.

FINANCE—No. 607.

CALCUTTA, THE 29TH JANUARY 1891.

FROM H. J. S. COTTON, ESQ.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF FINANCE AND COMMERCE.

SIR,

IN compliance with the instructions contained in the Financial Department Resolution No. 1709, dated the 22nd March 1877, I am directed to submit, for the information of the Government of India, a statement showing the actual receipts and expenditure of Provincial Services for 1889-90, the revised estimates for 1890-91, and the budget estimates for 1891-92. It will be observed that the estimates for 1891-92 show a closing balance of Rs. 20,84,000.

I have the honour to be,

SIR,

Your most obedient servant,

H. J. S. COTTON,

Secretary to the Government of Bengal.

No. 608.

COPY, with a copy of the statement, forwarded to the Accountant-General, Bengal, for information.

No. 609.

COPY, with a copy of the statement, forwarded to the Public Works Department, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The 29th January 1891.

Statement showing the actual Receipts and Expenditure of Provincial Services for 1889-90, *the Revised Estimates for* 1890-91, *and the Budget Estimate for* 1891-92.

RECEIPTS.	Actuals, 1889-90.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	Rs.	Rs.	Rs.
Opening balance ...	26,51,073	38,12,000	26,68,000
Principal Heads of Revenue—			
I.—Land Revenue	1,08,13,112	87,45,000	98,50,000
III.—Salt	1,23,717	1,25,000	1,50,000
IV.—Stamps	1,06,78,523	1,07,25,000	1,08,00,000
V.—Excise	26,18,829	26,00,000	26,14,000
VI.—Provincial Rates	43,06,024	43,10,000	44,02,000
VII.—Customs	55,094	56,000	56,000
VIII.—Assessed Taxes	20,83,503	21,00,000	21,00,000
IX.—Forests	3,84,359	3,78,000	3,90,000
X.—Registration	6,00,033	6,00,000	6,00,000
Total ...	3,11,63,194	2,96,39,000	3,09,62,000
XII.—Interest	1,04,267	1,44,000	1,74,000
Post Office, Telegraph, and Mint—			
XIV.—Telegraphs	868	1,000	1,000
Receipts by Civil Department—			
XVI.—Law and Justice—			
Courts of Law	8,04,532	8,40,000	8,11,000
Jails	8,59,502	10,17,000	11,05,000
XVII.—Police	4,26,742	4,69,000	4,30,000
XVIII.—Marine	8,54,217	8,68,000	8,93,000
XIX.—Education	5,69,861	5,69,000	5,70,000
XX. Medical	1,46,351	1,49,000	1,50,000
XXI.—Scientific and other Minor Departments.	1,55,780	1,71,000	1,54,000
Total ...	38,17,025	40,82,000	41,13,000
Miscellaneous—			
XXII.—Receipts in aid of superannuation	46,002	1,35,000	68,000
XXIII.—Stationery and Printing ...	1,50,600	1,37,000	1,36,000
XXV.—Miscellaneous	8,02,574	7,64,000	7,97,000
Total ...	9,98,682	10,33,000	10,01,000
Railways—			
XXVI.—State Railways (gross earnings).	1,25,04,406	1,26,19,000	1,27,29,000
Irrigation—			
XXIX.—Major Works (direct receipts)	15,31,274	13,19,000	14,02,000
XXX.—Minor Works and Navigation—			
By Public Works Department.	8,90,772	8,05,000	8,20,000
By Civil Department ...		1,02,000	1,03,000
Total ..	24,12,046	22,26,000	23,25,000
Buildings and Roads—			
XXXII.—Civil Works—			
By Public Works Department.	2,52,843	1,50,000	1,50,000
By Civil Department ...	3,16,758	2,60,000	2,29,000
Total	5,69,601	4,10,000	3,79,000
Contributions	.....	...	.....
Total ..	5,15,70,089	5,01,67,000	5,16,84,000
GRAND TOTAL ...	5,42,21,162	5,39,69,000	5,43,52,000

EXPENDITURE.	Actuals, 1889-90.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	Rs.	Rs.	Rs.
Direct demand on the Revenues—			
1. Refunds and drawbacks ...	1,50,185	1,47,000	1,48,000
2. Assignments and compensations	1,55,060	1,60,000	1,55,000
3. Land Revenue	35,47,957	37,16,000	38,36,000
5. Salt	46,521	1,23,000	31,000
6. Stamps	3,84,679	3,94,000	4,10,000
7. Excise	1,41,480	1,72,000	1,70,000
8. Provincial rates	3,37,184	3,55,000	3,77,000
9. Customs	5,39,442	5,45,000	5,48,000
10. Assessed Taxes	80,649	87,000	99,000
11. Forests	1,98,984	2,23,000	2,27,000
12. Registration	3,14,315	3,12,000	3,22,000
Total ...	58,96,456	62,34,000	63,23,000
13. Interest on ordinary debt ...	67,716	91,000	1,23,000
Post-office, Telegraph, and Mint—			
16. Telegraphs	870	1,000	1,000
Salaries and expenses of Civil Department—			
18. General Administration ...	16,20,623	15,95,000	15,72,000
19. Law and Justice—			
Courts of Law	81,54,840	82,25,000	84,35,000
Jails	18,99,078	20,80,000	21,96,000
20. Police	52,93,625	52,58,000	53,34,000
21. Marine	12,11,342	9,16,000	8,78,000
22. Education	24,94,936	24,86,000	24,94,000
24. Medical	15,29,158	15,51,000	15,51,000
25. Political	21,273	24,000	22,000
26. Scientific and other Minor Departments	3,04,008	3,05,000	3,07,000
Total ...	2,25,28,883	2,24,29,000	2,28,59,000
Miscellaneous—			
29. Superannuation, &c.	14,36,145	14,89,000	15,00,000
30. Stationery and Printing ...	9,89,272	10,20,000	10,18,000
32. Miscellaneous	2,44,974	2,54,000	2,45,000
Total ...	26,70,391	27,63,000	27,63,000
Famine Relief and Insurance—			
33. Famine Relief	1,34,269	25,000	25,000
37. Construction of Railways ...	225	18,000	.....
Railways (Revenue account)—			
38. State Railways—			
Working expenses	60,84,135	62,55,000	62,63,000
Interest on debt ...	34,32,670	35,80,000	36,73,000
40. Subsidized Companies—Land, &c.	1,072	5,000	10,000
41. Miscellaneous Railway expenditure	82,510	80,000	78,000
Total ...	96,00,887	99,20,000	1,00,24,000
Irrigation—			
42. Major works—			
Working expenses	13,55,565	13,65,000	14,19,000
Interest on debt	23,64,042	23,94,000	24,25,000
43. Minor Works and Navigation—			
By Public Works Department	14,19,180	16,24,000	16,93,000
„ Civil Department ...	2,017	2,000	2,000
Total ...	51,40,804	53,85,000	55,39,000
Buildings and Roads—			
45. Civil Works—			
By Public Works Department	31,35,648	35,20,000	37,00,000
By Civil Department ...		94,000	1,01,000
Total ...	31,35,648	36,14,000	38,01,000
Contributions	11,82,930	8,30,000	8,30,000
Total ..	5,04,09,109	5,13,01,000	5,22,68,000
Closing balance	38,12,053	26,68,000	20,84,000
GRAND TOTAL ...	5,42,21,162	5,39,69,000	5,43,52,000
Provincial surplus (+) or deficit (−)	(+) 11,60,980	(−) 11,44,000	(−) 5,84,000

C. E. G.—Reg. No. 10214C—148—29-1-91.

[FILE F $\frac{1E}{53}$ 1.]

BUDGET ESTIMATE OF REFUNDS AND DRAWBACKS, 1891-92.

No. 806Bt., dated Calcutta, the 13th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 1.—REFUNDS AND DRAWBACKS.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT OF EXPENDITURE.											
Imperial.											
Revenue refunds	4,41,475	4,60,000	2,17,758	2,32,671	4,50,429	... ..	9,000		4,19,830	4,51,000	*Vide* details.
Drawbacks	1,464	1,000	623	826	1,449	... ..	... ..		1,400	1,000	
Total Imperial ..	4,42,939	4,61,000	2,18,381	2,33,497	4,51,878	...	. ..	4,61,000	4,21,230	4,52,000	
Provincial.											
Revenue refunds	1,50,099	1,39,000	75,132	80,031	1,55,163	1,000	.	1,39,000	1,07,163	1,40,000	*Vide* ditto.
GRAND TOTAL ..	5,93,038	6,00,000	2,93,513	3,13,528	6,07,041	1,000	9,000	6,00,000	5,28,393	5,92,000	

Details.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	EXPLANATORY REMARKS.
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REVENUE REFUNDS, IMPERIAL.									
Imperial Heads.									
Opium	660	1,000	65	3	68		... ..	1,000	
Salt	2,36,190	2,30,000	1,14,342	92,136	2,06,478		2,22,000	2,25,000	
Customs	1,16,653	1,30,000	55,293	83,086	1,38,379		1,29,760	1,25,000	
Total Imperial Heads .	3,43,503	3,61,000	1,69,700	1,75,225	3,44,925		3,52,160	3,51,000	
Divided Heads, Imperial Shares.									Based on the average actuals of three years.
Land Revenue	34,377	34,000	20,350	21,911	42,261		17,062	34,000	
Stamps	29,920	31,000	13,666	17,213	30,879		27,832	31,000	
Excise	15,089	12,000	6,329	3,129	9,458		6,503	14,000	
Assessed-taxes	16,620	20,500	6,911	14,500	21,411		15,583	19,500	
Forest	91	250	57	173	230		... ..	250	
Registration	1,265	1,250	745	520	1,265		.	1,250	
Total Divided Heads, Imperial Share	97,972	99,000	48,058	57,446	1,05,504		67,070	1,00,000	
Total, Revenue Refunds, Imperial	4,41,475	4,60,000	2,17,758	2,32,671	4,50,429		4,19,830	4,51,000	

GRANT 1.—REFUNDS AND DRAWBACKS—*concluded.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local officers.	Revised by Accountant-General.	[illegible]	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	[illegible]	
DETAILS.										
REVENUE REFUNDS. PROVINCIAL.										
Provincial Heads.										
Provincial Rates† .. .	24,935	8,500	16,917	4,777	21,694		.....	9,500	17 [illegible]	Based on the average actuals of three years.
Salt (other than salt duty)	.....	.....	.....	.....	.....		.....	.....	[illegible]	
Customs (other than export and import duty)	736	500	610	73	683		.....	500	[illegible]	
Total Provincial Heads ..	25,671	9,000	17,527	4,850	22,377		.....	10,000	[illegible]	
Divided Heads, Provincial Share.										
Land Revenue	11,459	11,000	6,784	7,304	14,088		5,867	11,000	[illegible]	
Stamps*	89,761	93,000	40,997	51,641	92,638		83,407	93,000	[illegible]	
Excise	5,234	4,000	2,110	1,043	3,153		2,197	3,000	[illegible]	
Assessed taxes	16,620	20,500	6,912	14,500	21,412		15,582	19,500	[illegible]	
Forest	90	250	57	174	231		.....	250		
Registration	1,365	1,250	745	519	1,264		.....	1,250		
Total Divided Heads, Provincial Share	1,24,429	1,30,000	57,605	75,181	1,32,784		1,07,161	1,30,000	[illegible]	
Total Revenue Refunds, Provincial .. .	1,50,099	1,39,000	75,132	80,031	1,55,163		1,07,163	1,40,000	[illegible]	
* STAMPS.										
Compromise suits	41,893	42,000	18,318	26,441	44,759		42,015	42,000	[illegible]	Based on the average actuals of three years.
Re-trial	2,468	3,000	1,096	2,375	3,471		2,526	2,500	[illegible]	
Spoilt stamp paper—										
Judicial stamps	22,209	18,000	10,462	11,960	22,422		18,810	20,500	[illegible]	
Non-judicial stamps ..	27,695	30,000	12,596	13,195	25,791		31,291	28,000		
Miscellaneous stamp refunds—										
Judicial stamps . ..	22,352	25,000	11,186	12,080	23,266		13,669	24,000	[illegible]	
Non-judicial stamps ..	3,065	6,000	975	2,833	3,808		3,018	7,000	[illegible]	
Total Stamps ..	1,19,681	1,24,000	54,663	68,854	1,23,517		1,11,329	1,24,000		
† PROVINCIAL RATES.										
Public Works Cess	24,752	7,500	16,917	4,183	21,100		.....	9,000	[illegible]	
Road Cess	.....	500	.....	.....	.....		.....			
Ditto Management of Wards' Estates	183	500	.....	594	594		.....	500	[illegible]	
Total Provincial Rates	24,935	8,500	16,917	4,777	21,694		.....	9,500	[illegible]	

C. E. G.—Reg. No. 8918C—147—22-12-90.

FINANCIAL DEPARTMENT.

5

FINANCE.

CALCUTTA, THE 20TH DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 806Bt., dated the 13th December 1890, submitting the Estimate of Refunds and Drawbacks for the year 1891-92.

The Accountant-General's estimates for 1891-92 are compared in the following table with the actual expenditure of the past three years:—

	Actuals 1887-88	Actuals, 1888-89	Actuals, 1889-90.	Average.	Estimate, 1891-92.
(1)	(2)	(3)	(4)	(5)	(6)
REFUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.
Opium	1,232	481	660	791	1,000
Salt (Imperial)	2,02,044	2,26,413	2,36,190	2,21,549	2,25,000
„ (Provincial)	.....	.....	...	.....	.....
Customs (Imperial) ...	1,25,323	1,38,785	1,06,653	1,23,587	1,25,000
„ (Provincial) ...	328	54	736	373	500
Land Revenue	44,106	47,962	45,836	45,968	45,000
Stamps	1,30,456	1,21,924	1,19,681	1,24,020	1,24,000
Excise	8,738	26,933	20,932	18,868	19,000
Assessed taxes	42,411	41,415	33,240	39,022	39,000
Forest	651	66	181	299	500
Registration	4,073	3,158	2,530	3,254	2,500
Provincial rates	21,148	7,616	24,935	17,900	9,500
Total ...	5,80,510	6,14,807	5,91,574	5,95,631	5,91,000
Drawbacks	1,218	1,132	1,464	1,271	1,000
GRAND TOTAL ...	5,81,728	6,15,939	5,93,038	5,96,902	5,92,000

The Accountant-General has placed the estimate of refunds of "Provincial Rates" for 1891-92 at Rs. 9,500, against Rs. 8,500 the sanctioned estimate for the current year. In view of the actuals of the past three years, the estimate under this head will be raised to Rs. 17,500. The estimates under the remaining heads are accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General and to the Board of Revenue, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. F $\frac{1\text{-E}}{53}$ 2-3.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 20th December 1890.

H. P.—Reg. No. 6789C—147—23-12-90.

6

[FILE F $\frac{1\text{-E}}{3}$ 1.]

ESTIMATE OF ASSIGNMENTS AND COMPENSATIONS 1891-92.

No. 781Bt., dated Fort William, the 26th November 1890.

Memo. by—C. R. KIERNANDER, ESQ., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 2.—ASSIGNMENTS AND COMPENSATIONS.

HEADS AND ITEMS.	Actuals, 1889-90	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			DIFFERENCE BETWEEN THE ESTIMATE OF 1890-91 and 1891-92.		Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90	First six months of 1890-91.	Total.	Increase.	Decrease.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Pensions in lieu of resumed lands	7,956	11,000	3,284	4,740	8,024	300			11,291	11,300	11,300	
Sayer compensations	38,480	44,000	19,156	14,507	33,663	1,700			39,498	45,700	45,700	
Salt and opium compensations	25,000	25,000	12,500	12,500	25,000	.. ...			.. ...	25,000	25,000	
Miscellaneous ...	53,466	50,000	50,576	1,505	52,081	.. ...			.. ...	50,000	50,000	
Total Imperial ..	1,24,902	1,30,000	85,516	33,252	1,18,768	2,000		1,30,000	50,789	1,32,000	1,32,000	
PROVINCIAL.												
Malikana	1,55,060	1,53,000	67,542	83,290	1,50,832	2,000		1,53,000	1,55,591	1,55,000	1,55,000	
GRAND TOTAL ...	2,79,962	2,83,000	1,53,058	1,16,542	2,69,600	4,000		2,83,000	2,06,380	2,87,000	2,87,000	
DETAILS.												
Pensions in lieu of resumed lands ..	7,956	11,000	3,284	4,740	8,024				11,291	11,300	11,300	
Sayer Compensations.												
Compensation to Kissen Persaud Surma *alias* Raja Baboo on account of Jowar, Naraingunge, in the name of Luckmaran Thackoor .	.. ...	7,000	(—)1,283	291	(—)992				6,760	6,760	6,760	
Compensations not exceeding Rs. 5,000 per annum	38,480	37,000	20,439	14,216	34,655				32,738	38,940	38,940	The increase represents rent of mehal Serampore, which is a portion of mehal Mohamad Amenpore, and tieca rents of Serampore which hitherto were omitted to be provided for in the estimates, and also includes under actuals the figures shown under Miscellaneous—see below.
Total Sayer ...	38,480	44,000	19,156	14,507	33,663				39,498	45,700	45,700	
Salt Compensation.												
Convention between the Board of Customs, Salt and Opium, and the Administrator of Chandernagore, dated 5th July 1889 ...	20,000	20,000	10,000	10,000	20,000				.....	20,000	20,000	
Opium Compensation.												
Compensation payable under Convention with the French Government, dated 16th July 1887	5,000	5,000	2,500	2,500	5,000				.	5,000	5,000	
Total Salt and Opium Compensations ...	25,000	25,000	12,500	12,500	25,000				.. ..	25,000	25,000	
Total Compensations	63,480	69,000	31,656	27,007	58,663				39,498	70,700	70,700	
Miscellaneous.												
Compensation to Bhootan Government for resumption of Dooars in Assam ...	50,000	50,000	50,000	.	50,000				.. ...	50,000	50,000	The actuals represent the charges described above, they will be transferred to Sayer compensation.
Miscellaneous	3,466	.. ..	576	1,505	2,081				.. .	..	.....	
Total Miscellaneous	53,466	50,000	50,576	1,505	52,081				.....	50,000	50,000	
Total Imperial ...	1,24,902	1,30,000	85,516	33,252	1,18,768			1,30,000	50,789	1,32,000	1,32,000	
PROVINCIAL.												
Allowances to District and Village Officers.												
Malikana	1,55,000	1,53,000	67,542	83,290	1,50,832			1,53,000	1,55,591	1,55,000	1,55,000	Increases are estimated for in Malda, Dacca, Gaya, Shahabad and Morufferpore based on actuals, against decreases in Monghyr and Patna based on actuals, and in Midnapore owing to estate Jellamutha having been settled with the recusant proprietors from the commencement of 1897.

C. E. G.—Reg. No. 8264C—159—6.12.90.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 4TH DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No 781Bt., dated the 26th November 1890, submitting the estimate of Assignments and Compensations for the year 1891-92.

The Accountant-General's estimates for 1891-92 are compared in the following table with the actual expenditure of the past three years:—

	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Accountant-General's estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.
Pensions in lieu of resumed lands ...	3,557	7,288	7,956	11,000	11,300
Compensation to Kissen Persad Surma	5,860	5,554	.....	7,000	6,760
Compensations not exceeding Rs. 5,000 per annum	28,997	32,180	38,480	37,000	38,940
Salt compensation	20,000	20,000	20,000	20,000	20,000
Opium compensation	3,000	3,000	5,000	5,000	5,000
Compensation to Bhootan Government	50,000	50,000	50,000	50,000	50,000
Miscellaneous	916	300	3,466	.....	.....
Total (Imperial) ...	1,12,330	1,18,322	1,24,902	1,30,000	1,32,000
Malikana (Provincial) ...	1,88,565	1,39,300	1,55,060	1,53,000	1,55,000
GRAND TOTAL ..	3,00,895	2,57,622	2,79,962	2,83,000	2,87,000

Full explanation has been furnished by the Accountant-General of the variations in the estimates under the several heads for next year, and they are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, to the Board of Revenue, and to the Revenue and Political Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Govt. of Bengal.

Nos. F $\frac{1\text{-E}}{3}$ 2-5.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 4th December 1890.

C. E. G.—Reg. No. 8265C—159—5-12-90.

LAND REVENUE BUDGET ESTIMATE FOR 1891-92.

[FILE F $\frac{1\text{-E}}{20}$ 1.]

No. 808Bt., dated Calcutta, the 15th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

LAND REVENUE.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officers	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Shared.												
Ordinary revenue... ...	3,80,64,050	3,74,30,000	2,48,60,687	1,30,14,181	3,78,74,868				3,74,50,332	3,74,53,000*	3,74,53,000	* Based on the total realizable demand less anticipated remissions as advised by the Board of Revenue. The increase in 1889-90 is due partly to the realization of the revenue of the Burdwan Raj for 1888-89 in 1889-90, and partly to the realization of revenue which remained unrecovered in 1888-89, owing to scarcity in the districts Khulna and 24-Pergunnahs and to larger collection of arrears chiefly in the districts Chittagong, Midnapore, Backergunge and Puri.
Sale of Government estates	10,359	20,000	126	393	519				10,630	11,000	11,000	Based on local estimates.
Sales proceeds of waste lands, and redemption of land tax	18,528	20,000	2,597	16,125	18,722				19,000	19,000	19,000	Ditto ditto.
Rent of resumed police service lands and service commutations...	78,452	78,000	52,483	26,698	79,181				73,300	78,000	78,000	Based on actuals.
Rent, &c., of fisheries ...	807	1,000	732	193	925				840	1,000	1,000	
Miscellaneous	3,15,337	3,20,000	1,63,360	1,08,833	2,72,193				2,97,474	2,98,000	2,98,000	
Total shared ...	3,84,87,533	3,79,19,000	2,50,79,985	1,31,66,423	3,82,46,408				3,78,51,576	3,78,60,000	3,78,60,000	
Imperial share—(three-fourths	2,85,69,031	2,95,17,000								2,87,07,000	2,84,00,000	
Provincial share (one-fourth)	99,18,502	84,02,000								91,53,000	94,60,000	
Ten per cent. on collections from Government estates	3,94,619	3,60,000	2,79,055	1,38,663	4,17,718				3,79,958	3,90,000	3,90,000	Based on actuals.
Total Provincial ...	1,03,13,121	87,62,000								95,43,000	98,50,000	
Total ...	3,88,82,152	3,82,79,000						3,84,00,000	3,82,31,534	3,82,50,000	3,82,50,000	

Land Revenue.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ordinary Revenue.										
Fixed collections	3,52,68,293	3,47,75,000	2,29,65,418	1,20,57,815	3,50,23,233		3,49,16,900	3,49,19,000	3,49,19,000	Based on the total realizable demand, less anticipated remissions, as advised by the Board of Revenue.
Collections from Government estates	31,48,896	30,27,000	21,57,361	10,75,563	32,32,924		28,75,390	28,86,000	28,86,000	
Less 10 per cent. on collections from Government estates and of estates the rental of which accrues temporarily or permanently to the State ...	3,94,619	3,60,000	2,79,055	1,38,663	4,17,718		3,79,958	3,90,000	3,90,000	
	27,54,277	26,67,000	18,78,306	9,36,900	28,15,206		24,95,432	24,96,000	24,96,000	
Recovery of Cesses.										
Rs.										
Road and Public Works cess on all ryotwaree tracts and Government estates settled ryotwaree										
Road and Public Works cess on all ryotwaree tracts and Government estates settled otherwise										
Total										
Deduct—Amount transferred to 3 Land Revenue—Management of Government estates, in reduction of Road and Public Works cess expenditure										
Total										
Quit-rents of Tributary States	41,480	38,000	16,963	19,466	36,429		38,000	38,000	38,000	
Total Ordinary Revenue ...	3,80,64,050	3,74,80,000	2,48,60,687	1,30,14,181	3,78,74,868		3,74,50,332	3,74,53,000	3,74,53,000	
Miscellaneous.										
Record-room receipts	3,965	2,000	2,767	2,468	5,235		1,617	2,000	2,000	
Land registration fees	1,892	3,000	963	635	1,598		2,211	2,000	2,000	
Malikhana revenue	1,18,996	1,18,000	75,079	46,514	1,21,593		1,18,600	1,19,000	1,19,000	
Miscellaneous receipts	1,91,384	1,97,000	84,551	59,216	1,43,767		1,75,046	1,75,000	1,75,000	
Total Miscellaneous ...	3,15,337	3,20,000	1,63,360	1,08,833	2,72,193		2,97,474	2,98,000	2,98,000	

Bengal.

Memorandum showing how the Provincial Share of Land Revenue is calculated.

	Actuals, 1889-90.	Estimates. 1890-91.	1891-92.
	Rs.	Rs.	Rs.
Total Land Revenue	3,88,82,152	3,84,00,000	3,82,50,000
Total Land Revenue wholly Provincial	3,91,619	4,00,000	3,90,000
Amount divided proportionately ...	3,84,87,533	3,80,00,000	3,78,60,000
Imperial	2,88,65,650	2,85,00,000	2,83,95,000
Provincial	96,21,883	95,00,000	94,65,000
Transfers—			
Transfers from Provincial to Imperial—			
Adjustment of Land Revenue under new contract (Financial Department No. 390, dated 26th January 1888, and No. 2381, dated 11th May 1887)	6,90,000	6,90,000	6,90,000
For Forest Survey charges (Financial Department No. 703, dated 6th February 1889)	2,900	3,000	3,000
For special benevolence to Imperial	.....	10,00,000	.....
For duty on Bengal-made rum exported to Assam for 1889-90 (C. G. No. 527, dated 27th June 1890)	10,261	.....	10,000
Trial borings of seams of coal in Sonthal Pergunnahs (Financial Department No. F $\frac{1-G}{24}$ 14, dated 10th December 1889, and Financial Department No. 547, dated 3rd February 1890)	4,475	.....	.....
For adjustment on account of the new classification of rewards out of criminal fines in excise and stamp cases	28,861	30,000	40,000
For adjustments for ganja exported	.....	25,000	25,000
	7,36,497	17,48,000	7,68,000

	Actuals, 1889-90.	Estimates. 1890-91.	Estimates. 1891-92.
Transfers—concluded.			
Transfers from Imperial to Provincial—	Rs.	Rs.	Rs.
For conservation of ancient monuments (Financial Department No. 118, dated 13th June 1887	1,000	1,000	1,000
For construction of a vessel to replace the pilot brig *Cassandra* (G. S. Financial Department No. 2571, dated 27th May 1890)	1,91,423	.....	.....
For Orissa Coast Canal (Financial Department No. 3801, dated 24th July 1889) ...	1,81,000	.....	.....
For Hidgelee Tidal Canal (Financial Department No. 1410, dated 25th March 1890) ...	1,85,000	2,10,000	.....
For political charges (Financial Department No. 2446, dated 9th May 1888) ...	21,000	21,000	21,000
For interest exchange added to capital expenditure of Provincial State Railways (Financial Department No. 1345, dated 19th March 1889)	93,000	93,000	93,000
For two Custom-house appraisers (Financial Department No. 3118, dated 13th June 1887)	7,280	8,000	8,000
For cost of additional establishment to carry out the provisions of the Petroleum Act II of 1888 (Financial Department No. 1911, dated 17th April 1889)	4,000	4,000	4,000
For provincialization of Eastern Bengal Railway Police (Financial Department No. 5837, dated 24th October 1888)	41,000	41,000	41,000
For moiety charge of Special Branch of the Police Department (Financial Department No. 3213, dated 15th June 1888)	1,292	5,000	5,000
For Mr. Kilby's salt-weighing machine (Financial Department No. 3271, dated 27th June 1889)	33,000	.....	.....
For cost of construction of certain buildings at Budge-Budge for Customs officers Financial Department No. 1439, dated 26th March 1889)	25,000	.....	.....
For new method of testing by distillation the strength of imported spirits for assessment to duty (Financial Department No. 3626, dated 16th July 1889)	2,500	3,000	3,000
For assignment for the Calcutta Police (Financial Department No. 1697, dated 29th March 1888)	2,00,000	2,00,000	2,00,000
For inter-provincial adjustments	46,621	30,000	47,000
For up-keep of the *Rhotas*	.....	9,000	9,000
For adjustment of Shajehanpore rum	.....	24,000	24,000
	10,33,116	6,49,000	4,56,000
Total ...	2,96,619	(—)10,99,000	(—)3,12,000
Corrected distribution—			
Imperial	2,85,69,031	2,95,99,000	2,87,07,000
Provincial	99,18,502	84,01,000	91,53,000
Land Revenue not included in the division—			
Provincial	3,91,619	4,00,000	3,90,000
Total Land Revenue, excluding local—			
Imperial	2,85 69,031	2,95,99,000	2,87,07,000
Provincial	1,03,13,121	88,01,000	95,43,000

Grant 3.—Land Revenue.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.	Explanatory Remarks.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Survey and Settlement ...	3,39,684	4,23,000	63,382	80,949	1,44,331	.....	.....	4,23,000	4,40,088	4,40,100	5,50,000	Larger provision made by Surveyor-General for professional survey. *Vide* details.
Charges of District Administration	28,37,084	28,85,000	13,71,849	13,72,163	27,44,012	.....	.....	28,85,000	13,34,693	28,77,800	29,98,569	
Management of Government estates	3,23,841	2,55,000	1,70,180	1,31,577	3,01,757	.....	.....	2,55,000	3,48,121	3,00,000	3,00,000	Increased provision made with reference to details. *Vide* details.
Land Records and Agriculture	66,314	76,000	31,332	39,143	70,475	.....	.....	76,000	78,192	77,100	77,100	
											38,35,669	
Add—For rounding	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	331	
Deduct—Transferred to 28—Civil Furlough, &c., allowances	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	35,66,923	36,39,000	16,36,743	16,23,832	32,60,575	.....	.....	36,39,000	22,01,094	36,95,000	38,36,000	

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.	Explanatory Remarks.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SURVEY AND SETTLEMENT.										
SURVEY AND SETTLEMENT PARTIES.										
NUMBERS. 1890-91 / 1891-92.										
DEMARCATION SURVEY.										
Salaries.										
Assistant Superintendent *or* Deputy Collector	743		300	.....	300		.....	.....		The Board of Revenue have intimated in their letter No. 1658A, dated 8th December 1890, to my address, that there will be no demarcation survey in the year 1891-92, hence no provision has been made on this account.
Establishment.										
Clerks	39		39	190	229		.....	.....		
Servants, guards, measurers, and others	52		52	52	104		.....	.....		
Field establishment	2		2	.....	2		.....	.....		
Temporary establishment ...	254		.....	5	5		.....	.....		
Survey of ghatwali lands ...	.....		.....	.....	.....		.....	.....		
Demarcation work in Mozufferpore ...	.....		.....	.....	.....		.....	.....		
Total establishment ...	347		93	247	340		.....	.....		
Allowances.										
Travelling allowances of officers ... ... / Travelling allowances of establishment	20		20	29	49		.....	.....		
Supplies and Services.										
Boundary pillars	506		506	300	806		.....	.....		
Mathematical stores	.....		.....	.....	.....		.....	.....		
Total Supplies and Services ...	506		506	300	806		.....	.....		
Contingencies.										
Postage charges	.....		.....	.....	.....		.....	.....		
Office expenses and miscellaneous	297		1	7	8		.....	.....		
Total Contingencies ...	297		1	7	8		.....	.....		
Total Demarcation Survey ...	1,913		920	583	1,503		.....	.....		

GRANT 3.—LAND REVENUE—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Explanatory Remarks.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SURVEY AND SETTLEMENT—*continued.*									
SURVEY AND SETTLEMENT PARTIES—*continued.*									
NUMBERS. 1890-91. 1891-92. LAND SETTLEMENT CHARGES.									
Salaries.									
Settlement Officer	19,764		10,519	20,249	30,768		3,000	3,000	
Deputy Collectors	2,600		—68	3,135	3,067		.....	.....	
Sub-Deputy Collectors	6,075		3,312	2,800	6,112		4,200	4,200	
Total Salaries ..	28,439		13,763	26,184	39,947		7,200	7,200	
Establishment.									
Establishment under Settle- Officer— Clerks on less than 200 ..	20,174		6,939	12,142	19,081		4,110	4,110	
Servants ...	2,575		1,447	2,265	3,712		714	714	
Establishment under Deputy Collectors— Clerks on less than 200 ..	3,156		1,713	1,406	3,119		300	300	
Servants ..	806		269	224	493		516	516	
Establishment under Sub-Deputy Collectors— Clerks on less than 200 ..	963		238	746	984		896	896	Based on local estimates based by the Board of Revenue.
Servants ...	861		242	109	351		204	204	
Measuring establishment ...	17,377		12,628	18,096	30,724		33,858	33,858	
Establishment for writing jummabundi papers ...	2,230		1,656	2,171	3,827		2,533	2,533	
Temporary establishment ...	13,525		8,008	1,861	9,869		2,383	2,383	
Total Establishment	61,667		33,140	39,020	72,160		45,514	45,514	
Allowances.									
Travelling allowances of officers	6,055		3,273	5,203	10,501		2,880	2,880	
Ditto of establishment				2,025			2,424	2,424	
Total Allowances ...	6,055		3,273	7,228	10,501		5,304	5,304	
Keep of elephant	414		414	385	799		402	402	
Value of medical and other stores	316		316	.....	316		.....	.....	
Petty construction and repairs	1,892		1,892	250	2,142		.....	.....	
Boundary pillars	.....		.....	.....	.....		500	500	
Total ...	2,622		2,622	635	3,257		902	902	
Contingencies.									
Rents, rates and taxes	.....		.....	121	121		.....	.....	Based on local estimates passed by the Board of Revenue. A small increase taken for rounding the estimate.
Postage charges	204		159	188	347		194	194	
Office expenses and miscellaneous	17,261		9,505	6,990	16,495		1,468	1,480	
Total Contingencies ...	17,465		9,664	7,299	16,963		1,662	1,674	
Total Land Settlement Charges	1,16,248	79,790	62,462	80,366	1,42,828		60,582	60,594	
Total Survey and Settlement Parties	1,18,161	79,790	63,382	80,949	1,44,331		60,582	60,594	
PROFESSIONAL SURVEY PARTIES.									
Charges of survey parties transferred from India estimate ..	2,21,015	3,22,810					3,73,056	3,73,056	Estimate of Surveyor-General for cadastral and traverse survey made up thus—
Cost of cadastral maps... ...	508	20,400					6,450	6,450	
Total Survey and Settlement .	3,39,684	4,23,000	63,382	80,949	1,44,331	4,23,000	4,40,088	4,40,100	

		Rs.
No. 2 Party, Chittagong	cadastral	94,997
,, 4 ,, Western Dooars	,,	50,000
,, 4 ,, Cuttack	traverse	14,000
,, 4 ,, ,,	cadastral	32,295
,, 8 ,, Puri	,,	58,128
,, 8 ,, ,,	traverse	23,000
,, 8 ,, Cuttack	cadastral	58,128
,, 8 ,, ,,	traverse	23,000
Calcutta survey	cadastral	19,508
	Total ...	3,73,056

The charges recoverable from the private estates, (*a*) Serail Wards' estates, and Kanika Wards' estates, are not shown here.

GRANT 3.—LAND REVENUE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	Actuals of 12 months ending 30th September 1890. First six months of 1890-91.	Actuals of 12 months ending 30th September 1890. Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Estimate of 1891-92. Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CHARGES OF DISTRICT ADMINISTRATION.										
		GENERAL ESTABLISHMENTS.										
		Salaries.										
		Collectors and Magistrates—										
15	15	1st grade (2,250)*	8,00,876	3,88,800	4,08,038	3,87,939	7,95,977			3,88,800	3,88,800	
15	15	2nd ,, (1,800)*		3,11,040						3,11,040	3,11,040	
7	7	3rd ,, (1,500)*		1,20,960						1,20,960	1,20,960	
		Joint-Magistrates and Deputy Collectors—										
23	23	1st grade (900)* ...	1,59,315	2,38,464	90,973	72,664	1,63,637			2,38,464	2,38,464	
12	11	2nd ,, (700)* ...		96,768						88,704	88,704	Decrease of one officer.
		Assistant Magistrates and Collectors—										
36	35	1st class (450 to 500)*	1,01,324	2,02,176	48,113	46,955	95,068			1,95,264	1,95,264	Decrease of three officers on Rs. 500 each per mensem, against an increase of two officers on Rs. 400 each per mensem.
8	8	2nd class (400)* ...		36,864						36,864	36,864	
12	12	Statutory Civilians (2—400, 9—320, and 1—200)	68,729	48,000	38,680	25,654	64,334			46,560	46,560	Decrease due to appointment of lower grade officer.
		Deputy Commissioners—										
2	2	1st grade (1,833-5-4)*	1,62,325	44,000	85,888	77,824	1,63,712			44,000	44,000	
3	3	2nd grade (1,666-10-8)*		58,400						58,400	58,400	
3	3	3rd grade (1,333-5-4)		47,360						46,720	46,720	Provision made for the salaries of two civil servants in place of one in the preceding year.
		Assistant Commissioners—										
3	3	1st grade (800)* ...	25,187	28,800	14,947	11,007	25,954			28,800	28,800	
2	2	2nd ,, (700) ...		16,800						16,800	16,800	
1	1	3rd ,, (500) ...		6,000						6,000	6,000	
		Deputy Collectors and Deputy Magistrates (Uncovenanted)—										
7	7	1st grade (800) ...	11,55,743	67,200	5,91,927	5,80,712	11,72,639			67,200	67,200	
9	9	2nd ,, (700) ...		75,600						75,600	75,600	
19	19	3rd ,, (600) ...		1,36,800						1,36,800	1,36,800	
38	38	4th ,, (500) ...		2,28,000						2,28,000	2,28,000	
64	64	5th ,, (400) ...		3,07,200						3,07,200	3,07,200	
58	58	6th ,, (300) ...		2,08,800						2,08,800	2,08,800	
37	37	7th ,, (250) ...		1,11,000						1,11,000	1,11,000	
1	1	Sub-Assistant Commissioner ...	4,907	2,400	4,007	1,200	5,207			2,400	2,400	
		Local allowances; two at Rs. 100 and one at Rs. 75	.....	3,300	.....	.....	.....			3,300	3,300	
			.....	27,84,732	.....	.....	.....			27,67,676	27,67,676	
		Deduct—Probable savings	.....	2,74,732	.....	.....	.....			2,67,676	2,67,676	
		Total Salaries ...	24,85,406	25,10,000	12,82,573	12,03,955	24,86,528			25,00,000	25,00,000	
		Deduct—Moiety amount transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	12,42,703	12,55,000	6,41,287	6,01,977	12,43,264			12,50,000	12,50,000	
		Total Salaries—Land Revenue share	12,42,703	12,55,000	6,41,286	6,01,978	12,43,264			12,50,000	12,50,000	

GRANT 3.—LAND REVENUE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	[illegible]	Explanatory Remarks.
		Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CHARGES OF DISTRICT ADMINISTRATION—*continued.*										
		GENERAL ESTABLISHMENT—*contd.*										
		Establishment.										
		Chief Office Establishment—										
1,178	1,186	Clerks on 200 and over ... / Clerks on less than 200 ...	5,52,178	5,58,604	2,32,535	2,77,534	5,10,069		5,60,794	5,60,794	[illegible]	Increase due to entertainment of five additional clerks in Maldah, Shahabad and Manbhoom, *vide* Government of Bengal No. F $\frac{2\text{-E}}{3}$ 3, No. 3227, and No. 357T—R, dated 14th December 1889, 26th August 1889, and 30th October 1889, respectively, and two comparing clerks in Mymensingh and Rajshahye, *vide* Board's No. 136A and No. 123A, dated 26th and 9th March 1890 and 1889, respectively, against a decrease of one in Noakhally. The budget of 1890-91 omitted to provide for two clerks in Moorshedabad.
496	501	Peons, duftries, and servants ..	37,927	33,156	15,925	18,730	34,655		33,570	(*a*) 33,570		(*a*) Increase due to entertainment of seven servants in Maldah, Chittagong, Darjeeling and Shahabad, *vide* Government of Bengal No. F $\frac{2\text{-E}}{3}$ 3, No. F $\frac{2\text{-E}}{10}$ 4, and dated. 14th December 1889, 8th June 1890 and 7th April 1889, respectively, against a decrease of one in Manbhoom. One extra servant was inadvertently provided for last year.
		Deputy Collectors' and Deputy Magistrates' establishment—										
1,031	1,047	Clerks on less than 200 ...	3,11,831	3,35,966	1,42,568	1,58,930	3,01,498		3,41,458	(*b*) 3,41,458	3,41,45[illegible]	(*b*) Increase due to additional establishments for Deputy Magistrates and Deputy Collectors as sanctioned by the Board of Revenue.
594	589	Peons, duftries and servants ...	35,165	33,052	16,092	17,798	33,890		37,692	(*b*) 37,692	[illegible]	
		Establishment not divisible ..	.....	240	.....	.....	.....		240	240	24[illegible]	
		Boat establishment	.....	624	.....	.....	.....		1,320	(*c*) 1,320	1,320	(*c*) Establishment for inspection budgerow 24-Pergunnahs, *vide* Government of Bengal No. F $\frac{8}{3}$ 2, dated 6th June 1890.
		Temporary establishment ..	9,027	7,500	4,057	3,309	7,366		6,193	(*d*) 6,189	6,1[illegible]	(*d*) Decrease chiefly in Monghyr and Dacca.
		Total Establishment	9,46,128	9,74,142	4,11,177	4,76,301	8,87,478		9,81,267	9,81,263	9,[illegible]	
		Deduct—Moiety of establishment of Deputy Magistrates transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	1,73,498	1,87,009	79,330	88,364	1,67,694		1,89,575	1,89,575	1,[illegible]	
		Total Establishment—Land Revenue Share	7,72,630	7,87,133	3,31,847	3,87,937	7,19,784		7,91,692	7,91,688	7,[illegible]	
		Allowances.										
		Travelling allowances of officers	1,16,261	1,25,000	70,275	42,938	1,13,213		1,25,542	1,18,000	1,1[illegible]	Reduced with reference to actuals.
		Travelling allowances of establishment	14,792	17,000	8,655	6,551	15,206		22,627	15,000	15,000	Reduced with reference to actuals.
		House allowance	5,184	5,000	3,830	3,644	7,474		3,976	7,000		Increased ditto ditto.
		Local ditto	50	912	50	.....	50		432	432	[illegible]	As estimated for by Deputy Commissioner of Julpigoree.
		Total Allowances ...	1,36,287	1,47,912	82,810	53,133	1,35,943		1,51,977	1,40,432	1,40,432	
		Deduct—Moiety of travelling allowance of officers transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" .. .	60,722	65,000	37,052	23,291	60,343		64,759	62,500	[illegible]	
		Total Allowances—Land Revenue Share .	75,565	82,912	45,758	29,842	75,600		87,218	77,932	[illegible]	

GRANT 3.—LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES OF DISTRICT ADMINISTRATION—*contd.*										
GENERAL ESTABLISHMENT—*concld*										
Supplies and Services.										
Compensation for lands taken for public purposes	4,015						1,000	4,000	4,000	Based on actuals.
Petty construction and repairs	11,877						.....	A		
Value of mathematical stores...	3,550						250	3,500	3,500	Ditto
Ditto Mint stores	160						.....	.....	.....	
Charges for remittance of treasure	5,769						.....	A		
Charges for conducting law suits	34,967						.....	A		
Process-serving contingencies	8,921						3,125	9,000	9,000	
Remuneration to copyists ...	39,050						37,423	38,954	38,954	Ditto
Purchase and keep of elephant	4,710						8,620	5,000	5,000	
	1,13,019									
Contingencies.		2,71,755	1,40,289	1,23,294	2,63,583					
Rents, rates, and taxes... ...	31,423						22,91	23,000	23,000	The items marked A represent contract contingent heads. The contract contingent grant sanctioned in Resolution, dated 22nd June 1889, has been reproduced *pro forma* with the following additions and deductions :—
Postage charges	33,199						 0	A		
Telegram charges	5,807						.....	A		
Purchase of furniture	13,183						.....	A		
Repair of furniture	1,652						.....	A		
Tour charges	8,489						...	A		
Section-writing	133						10	100	100	Contract contingent grant ... ... Rs. 1,86,000
Hot and cold weather charges	14,556						0	A		Deduct charges on account of country stationery provided for separately under 30—Stationery 14,000
Repair of tents	1,834						....	A		
Miscellaneous charges	10,893						.....	A		1,72,000
Purchase of tents...	7,819						.....	A	34,219	
										Add— Rs.
										Khalari rent 2,361
										Pulbundi allowance ... 3,173
										Diet and travelling allowance to witnesses 20
										Purchase of tents based on actuals 7,800
										20,536
										1,93,436
Purchase of books and publications	19						327	400	400	A small increase taken for rounding the estimate.
Office expenses and miscellaneous	34,099						12,736	1,93,436	1,89,986	
	1,63,097									
Total Supplies and Services and Contingencies	2,76,116	2,71,755	1,40,289	1,23,294	2,63,583		86,501	2,77,390	3,08,139	
Total General Establishments—Land Revenue Share... ...	23,67,014	23,96,800	11,59,186	11,43,051	23,02,231		9,65,411	23,97,010	24,27,779	
SUB-DIVISIONAL ESTABLISHMENTS.										
NUMBERS. 1890-91. / 1891-92.										
Salaries.										
82 / 77 Sub-Deputy Magistrates and Collectors (16—200, 23—175, 26—150, and 12—100)	1,50,683	1,53,900	73,450	72,916	1,46,366		.....	1,47,900	1,47,900	Decrease of five officers.
Establishment.										
1 / 71 Canoongoes ... Surveyors ...	47,167	48,000	21,895	23,518	45,413		48,000	48,00	48,000	
176 / 176 Chainmen and measurers ...	14,577	24,420	7,315	7,048	14,363		24,420	24,420	24,420	
Clerks and servants	355	.....	151	76	227		.....	.....	.....	
Total Establishment ...	62,039	72,420	29,361	30,642	60,003		72,420	72,420	72,420	

GRANT 3.—LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES OF DISTRICT ADMINISTRATION—*contd.*										
SUB-DIVISIONAL ESTABLISHMENTS—*concld.*										
Allowances.										
Travelling allowances of officers	7,037	7,000	3,195	4,285	7,480		4,589	7,500	7,500	Based on actuals.
Travelling allowances of establishment	3,690	4,000	1,636	1,780	3,416		2,457	3,500	3,500	
Total Allowances ...	10,727	11,000	4,831	6,065	10,896		7,046	11,000	11,000	
	2,23,449	2,37,320	1,07,642	1,09,623	2,17,265		79,466	2,31,320	2,31,320	
Deduct—Moiety of Salaries and Establishment transferred to "19A.—Law and Justice—Courts of Law—Criminal Courts"	1,06,361	1,13,160	51,405	51,779	1,03,184		36,210	1,10,160	1,10,160	
Total Sub-divisional Establishment—Land Revenue Share	1,17,088	1,24,160	56,237	57,844	1,14,081		43,256	1,21,160	1,21,160	
PARTITION ESTABLISHMENT.										
Salaries.										
Deputy Collectors	18,906	19,872	9,566	8,873	18,439		21,768	21,768	21,768	Increase due to one appointment in Gya and to increased rate of pay, *vide* Article 823 of Civil Service Regulations.
Establishment.										
Clerks	17,049	22,000	7,475	9,712	17,187		11,072	17,000	17,000	Based on actuals. A fluctuating item met by fees which are credited under XXV.—Miscellaneous—"Miscellaneous fees, fines, and forfeitures."
Servants	1,627	2,500	689	1,024	1,713		1,570	2,000	2,000	
Measuring establishment ...	57,170	34,500	19,011	22,006	41,017		44,451	45,000	45,000	
Total Establishment ..	75,846	59,000	27,175	32,742	59,917		57,093	64,000	64,000	
Allowances.										
Travelling allowance of officers	2,234	3,000	1,086	1,171	2,257		3,095	3,000	3,000	
Ditto of establishment		1,000					1,610	1,000	1,000	
Total Allowances ...	2,234	4,000	1,086	1,171	2,257		4,705	4,000	4,000	
Contingencies.										
Office expenses and miscellaneous	11,193	25,948	5,523	10,852	16,375		4,993	14,992	14,992	
Total Partition Establishment	1,08,179	1,08,820	43,350	53,638	96,988		88,559	1,04,760	1,04,760	
PROCESS-SERVING ESTABLISHMENT.										
NUMBERS. 1890-91. / 1891-92.										
Establishment.										
128 / 131 Nazirs	46,890	44,742	19,832	23,036	42,868		44,926	44,926	44,926	Increase due to appointment of three additional men, two bakshies in Chittagong and one in the sub-division Munshigunge, Dacca, *vide* Bengal Government No. 4586—1564LR and No. 1761—693LR, dated 31st December 1889, and 10th May 1890 respectively.
1,299 / 1,307 Peons	96,679	98,520	42,130	49,515	91,645		99,296	(*a*)99,296	99,296	(*a*) Increase of 15 peons in Chittagong, two in Nuddea, and one in Singbhoom, against a decrease of two in Dumka, one in Dacca, and nine in 24-Pergunnahs, *vide* Bengal Government No. 4586—1564LR and No. 3169—1056, dated 31st December and 21st August 1889, respectively. In 1890-91 two peons were inadvertently omitted from the budget estimate.
Extra peons ...	46,768	48,404	21,838	21,740	43,578		43,223	(*b*)44,992	44,992	(*b*) Based on actuals.
Additional establishment for Chittagong ...	.....	1,596	.....	.....	.....		1,596	1,596	1,596	
Total Establishment ...	1,90,350	1,93,262	83,800	94,291	1,78,091		1,89,041	1,90,810	1,90,810	
Allowances.										
Travelling charges	1,832	2,988	804	691	1,495		1,663	(*c*)1,700	1,700	(*c*) Ditto ditto.
Contingencies	99	.....	23	.....	23		.....	.....	.....	
	1,931	2,988	827	691	1,518		1,163	1,700	1,700	
Total Process-serving Establishment	1,92,261	1,96,250	84,627	94,982	1,79,609		1,90,704	1,92,510	1,92,510	

GRANT 3.—LAND REVENUE—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES OF DISTRICT ADMINISTRATION—*concld.*										
RECORD-ROOM (OR COPY-MAKING) ESTABLISHMENT.										
Establishment	16,658	15,600	9,613	6,537	16,150		.....	15,600	15,600	
Contingencies										
SURVEY OF WASTE LAND.										
NUMBERS. 1890-91. / 1891-92.										
Salaries.										
1 / 1 Sub-Deputy Collector (150) ...	750	1,800	750	900	1,650		1,800	1,800	1,800	
Establishment.										
5 / 5 Clerks	1,594	2,940	853	600	1,453		2,940	2,940	2,940	
6 / 6 Servants	176	552	80	67	147		552	552	552	
Field establishment	7,185	7,577	5,870	1,793	7,663		9,833	9,833	9,833	
Establishment for writing jummabundi papers	.....	1,310	.....	.....	.....		1,624	1,624	1,624	
Total Establishment ...	8,955	12,379	6,803	2,460	9,263		14,949	14,949	14,949	
Allowances.										Estimate of local officers and passed by the Board of Revenue reproduced. The increase represents charges for survey of arable waste lands and feed and keep of elephant.
Travelling allowances of officers	103	630	16	159	175		630	630	630	
Travelling allowances of establishment		300					300	300	300	
Total Allowances ...	103	930	16	159	175		930	930	930	
Contingencies.										
Postage charges	6	15	1	5	6		15	15	15	
Office expenses and miscellaneous	956	1,726	769	204	973		2,986	2,986	2,986	
Total Contingencies ...	962	1,741	770	209	979		3,001	3,001	3,001	
Total Survey of Waste Land ...	10,770	16,850	8,339	3,728	12,067		20,680	20,680	20,680	
WARDS' ESTATES ESTABLISHMENT.										
Establishment.										
Clerks on less than Rs. 200 ...	22,423	23,385	9,132	11,176	20,308		23,032	23,032	23,032	
Servants	944	876	400	468	868		816	816	816	
Total Establishment ...	23,367	24,261	9,532	11,644	21,176		23,848	23,848	23,848	
Allowances.										
Travelling allowances	63	180	52	.....	52		100	100	100	
Contingencies.										
Telegrams	23	.....	23	4	27		.....	.....	.....	Based on local estimates passed by the Board of Revenue. Increases are estimated in Midnapore and Chittagong Hill Tracts against decreases in Bhagulpore, Maldah, and Dinagepore on account of release of certain estates.
Postage charges	919	1,005	465	401	864		953	950	950	
Rents, rates, and taxes ...	.....	.....	.....	.....	.....		.....	.....	.....	
Office expenses and miscellaneous	742	1,074	433	334	767		1,182	1,182	1,182	
Total Contingencies ...	1,684	2,079	919	739	1,658		2,135	2,132	2,132	
Total Wards' Estates Establishment	25,114	26,520	10,503	12,383	22,886		26,083	26,080	26,080	
Total Charges of District Administration	28,37,684	28,85,000	13,71,849	13,72,163	27,44,012	28,85,000	13,34,693	28,77,800	29,08,560	
MANAGEMENT OF GOVERNMENT ESTATES.										
COLLECTION OF REVENUE.										
Salaries.										
Deputy or Sub-Deputy Collectors	13,694		7,113	5,342	12,455		17,280			

GRANT 3.—LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure—contd.										
MANAGEMENT OF GOVERNMENT ESTATES—*concld.*										
COLLECTION OF REVENUE—*concld.*										
Establishment.										
Tehsildars and mohurirs ...	25,710		11,653	12,249	23,902		83,968			
Clerks	62,799		29,059	33,696	62,755		19,428			
Servants	32,087		15,492	15,134	30,626		36,921			
Temporary establishment ...	43,330		20,370	18,002	38,372		17,502			
Total Establishment ...	1,63,926		76,574	79,081	1,55,655		1,57,819			
Allowances.										
Commission on collection of rents	28,979		18,886	15,633	34,519		16,945			
Travelling allowances	8,404		4,081	4,711	8,792		13,008			
Total Allowances ...	37,383		22,967	20,344	43,311		29,953			
Post-office charges (at Khorda)	1,051		1,051	770	1,821		.....			
Contingencies.										
Rent, rates, and taxes	485		336	3,940	4,276		1,626			
Contingencies	22,997		15,208	17,078	32,286		17,017			
Telegram	14		12	2	14		... ..			
Postage charges	1,633		888	736	1,624		2,026			
Total Contingencies ...	25,039		16,444	21,756	38,200		20,669			
ROAD AND P. W. CESS PAYABLE BY GOVERNMENT AS HOLDER.										
	Rs.									
On estates settled ryotwari	35,733									
On estates settled otherwise	1,11,014									
Total ...	1,46,747									
Deduct—Cess receipts *per contra*	1,30,654									
Total ...	16,093	30,028					16,093			
OUTLAY ON IMPROVEMENT.										
Petty construction	17,143		14,540	1,122	15,662		14,850			
Miscellaneous public improvement	35,667		31,491	3,162	34,653		91,457			
Total Management of Government Estates	3,23,841	2,55,000	1,70,180	1,31,577	3,01,757	2,55,000	3,48,121	3,00,000	3,00,000	
LAND RECORDS AND AGRICULTURE.										
LAND REGISTRATION.										
NUMBERS. 1890-91. 1891-92.										
Salaries.										
Special Sub-Deputy Collectors	6,100	8,100	2,725	4,176	6,901		8,400	8,400	8,400	Increase due to appointment of higher grade officer at Cuttack.
Establishment.										
Clerks	4,068	5,682	2,000	1,918	3,918		6,396	6,396	6,396	Increase in Sarun and Durbhunga against decrease in Burdwan
Servants ...	1,602	2,064	669	826	1,495		2,208	2,208	2,208	Increase in Mymensingh.
Temporary establishment ...	7,369	9,649	3,429	5,331	8,760		8,795	8,795	8,795	Decrease in Chittagong, Cuttack, Puri and Shahabad, against increase in Burdwan, Furcedpore and Mymensingh.
Total Establishment ...	13,039	17,395	6,098	8,075	14,173		17,399	17,399	17,399	
Travelling allowances ...	48	200	48	110	158		200	200	200	
Contingencies.										
Postage charges	41	45	10	35	45		45	45	45	
Office expenses and miscellaneous	669	760	368	211	579		937	956	956	A small increase taken for rounding the estimate.
Total Contingencies ...	710	805	378	246	624		982	1,001	1,001	
Total Land Registration ...	19,807	26,500	9,249	12,607	21,856		26,981	27,000	27,000	

Based on local estimates reviewed and passed by the Board of Revenue. Under existing orders, only 7½ per cent. of the total collections should be appropriated towards the management and miscellaneous improvement of these estates. The total collections from Government estates estimated for in 1890-91, Rs. 28,86,000, works out a total estimated expenditure, taken at 7½ per cent., Rs. 2,17,000; but in view of the total collections from this source in past years and the charges for management of Government estates as given below, I adopt Rs. 3,00,000—

Years.	Collections.	7½ per cent on collections.	Actuals.	Difference.
1887-88 ...	29,83,	2,24,	3,35,	+1,11.
1888-89 ...	27,82,	2,09,	3,44,	+1,35.
1889-90 ...	31,49,	2,36,	3,24,	+ 88.

GRANT 3.—LAND REVENUE—*concluded.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LAND RECORDS AND AGRICULTURE—*concld.*										
		AGRICULTURE.										
		Salaries.										
1	1	Director of Agriculture (2,250) .	24,968	25,920	12,233	12,918	25,151		27,000	25,920	25,920	
2	2	Officers under the Director.	4,315	6,000	1,817	2,500	4,317		6,000	6,000	6,000	
		Total Salaries ...	29,283	31,920	14,050	15,418	29,468		33,000	31,920	31,920	
		Establishment.										
1	1	Clerk on more than Rs. 200.	6,627	2,520	2,725	3,553	6,278		2,640	2,640	2,640	
8	8	Clerks on less Rs. 200.	.....	4,573	.....	.....	.....		4,647	4,647	4,647	
9	9	Servants	568	732	236	346	582		732	732	732	
		Total Establishment.	7,195	7,825	2,961	3,899	6,860		8,019	8,019	8,019	Increase due to increment.
		Allowances.										
		Deputation allowance. ...	522	7,000	37	130	167		7,000	7,000	7,000	
		Travelling allowance of officers	74		—2,131	3,279	1,148					
		Travelling allowance of establishment.	6,325		5,334	559	5,893					
		Total Allowances	6,928	7,000	3,240	3,968	7,208		7,000	7,000	7,000	
		Supplies and Services.										
		Agricultural implements ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Books and periodicals ...	468	2,755	417	33	450		3,192	3,161	3,161	
		Purchase and repair of furniture.	140		140	158	298					
		Postage charges	494		223	440	663					
		Telegram	451		451	244	695					
		Office expenses and miscellaneous.	1,458		601	2,376	2,977					
		Total Contingencies	3,011	2,755	1,832	3,251	5,083		3,192	3,161	3,161	
		Total Agriculture	46,417	49,500	22,083	26,536	48,619		51,211	50,100	50,100	
		Total Land Records and Agriculture.	66,314	76,000	31,332	39,143	70,475	76,000	78,192	77,100	77,100	

H. P. & W. LeB.—Reg. No. 9911C—180—27-1-91.

[FILE F $\frac{1\text{-E}}{20}$ 2-8.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 24TH JANUARY 1891.

RESOLUTION.

No. 507.

READ—

Memorandum from the Accountant-General, Bengal, No. 808Bt., dated the 15th December 1890, submitting the estimates of receipts and charges under Land Revenue for the year 1891-92.

The Accountant-General has estimated the total receipts under Land Revenue for 1891-92 at Rs. 3,82,50,000 against Rs. 3,82,79,000, the sanctioned estimate for the current year. The estimate is accepted. The Provincial share for 1891-92, including the receipts under the sub-head "10 per cent. on collections from Government estates," has been placed by the Accountant-General, after the necessary adjustments between Imperial and Provincial, at Rs. 95,43,000 against Rs. 88,01,000, the revised estimate for 1890-91, and Rs. 1,03,13,121, the actuals of 1889-90. This estimate does not include any provision for the assignment from Imperial revenues for the remodelling of the Hidgellee Tidal Canal. In the revised estimate for the current year and in the actuals for 1889-90 the Accountant-General has taken credit for Rs. 2,10,000 and Rs. 1,85,000 respectively, for this purpose: the Government of India have, however, decided that the annual assignments for the remodelling of the Canal should be equivalent to the expenditure actually incurred, on the work, and should be paid to the Provincial Government under the head of Land Revenue. The actual expenditure in 1889-90 amounted to Rs. 49,414, and the revised estimate for the current year and the estimate for next year prepared in the Public Works Department have provided Rs. 1,92,000 and Rs. 3,07,000, respectively, for the work. These figures will accordingly be entered in the budget. An application has already been made to the Government of India for sanction to the payment to Mr. Kilby of an honorarium of Rs. 30,000, with interest at the rate of 4 per cent. per annum, from the 27th June 1889, for the purchase of his patent scales for the weighment of salt, and it has been proposed that the amount to be paid may be debited equally to Imperial and Provincial revenues; but pending final orders no credit on this account will be taken in the Provincial budget. With these alterations the estimates will stand thus:—

	FIGURES PROPOSED BY THE ACCOUNTANT-GENERAL.			FIGURES PASSED BY GOVERNMENT.		
	Actuals, 1889-90.	Revised estimate, 1890-91.	Estimate, 1891-92.	Actuals, 1889-90.	Revised estimate, 1890-91.	Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Divisible Provincial share of Land Revenue	96,21,883	95,00,000	94,65,000	96,21,883	95,00,000	94,65,000
Adjustments	(+)2,96,619	(−)10,99,000	(−)3,12,000	(+)1,61,933	(−)11,17,000	(−)4,000
10 per cent. collections	3,94,619	4,00,000	3,90,000	3,94,619	4,00,000	3,90,000
Total Provincial ...	1,03,13,121	88,01,000	95,43,000	1,01,77,535	87,83,000	98,50,000
Imperial	2,85,69,031	2,95,99,000	2,87,07,000	2,87,04,617	2,96,17,000	2,84,00,000
GRAND TOTAL ...	3,88,82,152	3,84,00,000	3,82,50,000	3,88,82,152	3,84,00,000	3,82,50,000

EXPENDITURE.

2. *Survey and Settlement.*—The total expenditure under this head is estimated at Rs. 4,40,100 against Rs. 4,23,000, the sanctioned grant for the current year. The details of the survey programme, as shown in this budget, do not represent the latest information, and the Board of Revenue, who have been consulted on the subject, are of opinion that the requirements of next year will amount to at least Rs. 5,50,000. This sum will be entered in the budget. The assignment in the present Provincial Contract for Survey and Settlement works is

Rs. 2,90,000 a year, subject to revision on the preparation of a regular programme of settlement work. The expenditure under the head during the term of the contract has been as follows:—

	Rs.	
1887-88	1,44,373	
1888-89	2,69,393	
1889-90	3,39,684	
1890-91	4,23,000	sanctioned estimate.
1891-92	5,50,000	ditto.
Total ...	17,26,450	

The loss to Provincial revenues will thus amount to (Rs. 17,26,450—Rs. 5×2,90,000=) Rs. 2,76,450, and if, as is reported by the Board of Revenue to be not improbable, the estimate for the current year should be exceeded, the loss will be proportionately greater. The Revenue Department will be asked to take steps, in accordance with the terms of the contract, for the recoupment of this loss to the Provincial Government.

3. *Charges of District Administration.*—The Accountant-General's estimate of Rs. 2,77,390 under the head of "Supplies and Services and Contingencies of General Establishment" will be raised by Rs. 4,350 to provide for the re-grant of savings in the allotment for Contract contingencies for 1889-90. The estimate includes a provision of Rs. 7,800 for the "Purchase of tents." In the Government Resolution, dated the 9th January 1891, the allotment under this head for the three years 1891-92 to 1893-94 has been fixed at Rs. 68,438, half of which will be taken against "Law and Justice—Courts of Law," and the other half in this budget. A provision of Rs. 34,219 will therefore be made under this head, instead of Rs. 7,800 entered by the Accountant-General. For the two years 1892-93 and 1893-94, no additional allotment will be made on this account, but savings from the present allotment will be regranted in the budget for each year.

4. The Accountant-General's estimates under the remaining heads and sub-heads are accepted, and the total grant for 1891-92 will stand as follows:—

	Accountant General's estimate.	Estimate now sanctioned
	Rs.	Rs.
Survey and settlement	4,40,100	5,50,000
Charges of District Administration ...	28,77,800	29,08 569
Management of Government estates ...	3,00,000	3,00,000
Land Records and Agriculture ...	77,100	77,100
	36,95,000	38,35,669
Add for rounding ...	.....	331
Total ...	36,95,000	38,36,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, to the Board of Revenue, to the Director of the Department of Land Records and Agriculture, and to the Appointment Department, for information.

Ordered also that a copy of this Resolution, with a copy of the estimates, be forwarded to the Revenue Department / Public Works Department for information, with special reference to paragraph 2/1 of the Resolution.

Ordered also that a copy of this Resolution, with a copy of the estimates, be submitted to the Government of India, Finance and Commerce Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 508—13.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The 24th January 1891.

H. P.—Reg. No. 9912C—170—27-1-91.

OPIUM BUDGET ESTIMATE FOR 1891-92.

[FILE F $\frac{1\text{-E}}{36}$ 1.]

No. 801Bt., dated Fort William, the 9th December 1890.

Memo. by—C. R. KIERNANDER, ESQ., Offg. Accountant-General, Bengal,

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL SERVICES.

HEAD AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		[illegible] by [illegible] ment.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officer.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
Sale of Behar opium ...	3,09,91,910	6,04,20,000	3,19,94,500	2,98,63,925	6,18,57,825	..	17,10,000		5,87,10,000	5,87,10,000	[illegible]	The estimate is based on the price of 57,000 chests at an average rate of Rs. 1,030 per chest adopted by the Board of Revenue.
Sale of Benares opium ...	3,37,43,785											
Cost price of opium sold in Excise Department.	5,57,119	5,60,000	2,68,930	2,82,046	5,50,976	.....	.....		5,44,163	5,60,000	[illegible]	Based on actuals.
Miscellaneous—												
Opium supplied to the Medical Department	7,964	10,000	990	3,449	4,439	.....	.....		.....	10,000	10,000	
Fines and miscellaneous ...	1,00,804	50,000	30,710	34,388	65,098	10,000	..		1,17,702	60,000	60,000	Based on the average realization of the past three years.
Total Miscellaneous ...	1,08,768	60,000	31,700	37,837	69,537	10,000	.....		1,17,702	70,000	70,000	
Total ...	6,54,01,582	6,10,40,000	3,22,95,130	3,01,83,208	6,24,78,338	10,000	17,10,000	5,98,12,000	5,93,71,865	5,93,40,000	[illegible]	
ABSTRACT OF EXPENDITURE.												
Behar—Establishment of Agents and Sub-Deputy Agents.	3,31,423	3,31,000	1,58,963	1,70,271	3,29,234	2,000	.....		3,35,076	3,33,000	[illegible]	
" Payments to cultivators and manufacturing charges	68,49,409	1,08,94,000	13,42,804	75,79,551	89,22,355	.....	1,46,000		1,29,57,200	1,07,48,000	1,07,48,000	
" Travelling and other miscellaneous charges	1,43,486	2,13,000	59,405	72,684	1,32,089	.....	5,000		2,09,000	2,08,000	[illegible]	
Benares—Establishment of Agents and Sub-Deputy Agents	5,37,686	5,73,000	2,55,751	2,86,273	5,42,024	.....	22,000		5,71,892	5,51,000	5,51,000	
" Payments to cultivators and manufacturing charges.	80,10,982	1,07,45,000	3,36,530	1,08,94,600	1,12,31,130	.....	86,000		1,06,59,696	1,06,59,000	1,06,59,000	
" Travelling and other miscellaneous charges.	1,59,348	2,09,000	35,487	1,05,079	1,40,566	.....	19,000		1,90,070	1,90,000	[illegible]	
Opium—Miscellaneous charges in Calcutta.	37,163	35,000	20,433	11,473	31,905	.....	1,000		34,012	34,000	[illegible]	
Total ...	1,60,69,497	2,30,00,000	22,09,372	1,91,19,931	2,13,29,303	2,000	2,79,000	2,19,19,000	2,49,56,946	2,27,23,000	[illegible]	

GRANT 4.—OPIUM—*continued.*

Numbers 1890-91	Numbers 1891-92	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs		Rs.	Rs.	Rs.	
		BEHAR—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS.										
		Salaries.										
1	1	Agent (3,000)	.....	34,560	.....	.....	.....		36,000	34,560	34,560	
1	1	Principal Assistant (1,000)	.....	12,000	.....	.....	.....		12,000	12,000	12,000	
			.....	46,560	.....	.....	.....		48,000	46,560	46,560	
		Sub-Deputy Agents—										
2	2	First grade (900)	.....	21,600	.....	.....	.....		21,600	21,600	21,600	
1	1	Second ,, (800)	.....	9,600	.....	.....	.....		9,600	9,600	9,600	
3	3	Third ,, (700)	.....	25,200	.....	.....	.....		25,200	25,200	25,200	
1	1	Fourth ,, (600)	.....	7,200	.....	.....	.....		7,200	7,200	7,200	
4	4	Fifth ,, (500)	.....	24,000	.....	.....	.....		24,000	24,000	24,000	
			.....	87,600	.....	.....	.....		87,600	87,600	87,600	
		Assistants—										
		First grade (500)	.....	.....	.....	.....	.....		.....	.....	.....	
3	4	Second ,, (400)	.....	14,400	.....	.....	.....		19,200	19,200	19,200	
2	2	Third ,, (300)	.....	7,200	.....	.....	.....		7,200	7,200	7,200	
3	3	Fourth ,, (250)	.....	9,000	.....	.....	.....		9,000	9,000	9,000	
2	1	Fifth ,, (200)	.....	4,800	.....	.....	.....		2,400	2,400	2,400	
			.....	35,400	.....	.....	.....		37,800	37,800	37,800	
		Deduct—Probable Savings.	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Salaries ...	1,66,266	1,69,560	89,000	82,335	1,71,325		1,73,400	1,71,960	1,71,960	
		Establishment.										
		Sudder—										
5	5	Clerks on Rs. 200 and over.	45,973	22,800	19,158	22,598	41,756		22,800	22,800	22,800	
37	37	Clerks on less than Rs. 200.		24,156					24,156	24,156	24,156	
169	169	Servants	9,507	10,704	3,886	5,213	9,099		10,704	10,704	10,704	
		Total Sudder Establishment.	55,480	57,660	23,044	27,811	50,855		57,660	57,660	57,660	
		Mofussil—										
286	284	Clerks on less than Rs. 200.	43,933	48,564	20,828	23,195	44,023		48,564	48,564	48,564	
854	854	Servants	57,027	55,452	25,400	27,545	52,945		55,452	55,452	[illegible]	
		Temporary establishment.	6,717	.....	691	9,395	10,086		.....	.....	.....	
		Total Mofussil Establishment	1,09,677	1,04,016	46,919	60,135	1,07,054		1,04,016	1,04,016	1,04,016	
			.....	1,61,676	.....	.....	.....		.....	1,61,676	1,61,676	
		Deduct—Probable Savings ...	.....	236	.....	.....	.....		.....	636	636	
		Total Establishment ...	1,65,157	1,61,440	69,963	87,946	1,57,909		1,61,676	1,61,040	1,61,040	
		Total Behar—Establishment of Agents, &c.	3,31,423	3,31,000	1,58,963	1,70,271	3,29,234		3,35,076	3,33,000	3,33,000	
		BEHAR—PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES.										
		Payments for cultivation of opium.	63,77,518	99,51,000	11,67,140	73,17,655	84,84,795		1,20,00,000	1,00,91,000	1,00,91,000	The Opium Agent, Behar, estimated Rs. 1,20,00,000 under this head, but on being called to furnish a statement showing the estimated produce upon which the estimate was based, shows Rs. 88,48,868 as the estimated outlay on this account. I have, however, adopted the average actual for the past five years as the estimate of the Agent largely varies with the actuals.
		Payments for leaves	76,567	1,00,000	13,774	63,027	76,801		1,20,000	1,00,000	1,00,000	
		,, for trash	7,159	8,400	2	5,115	5,117		8,400	8,000	8,000	
		,, for timber contract	1,49,875	4,00,000	52,344	61,383	1,13,727		4,00,000	2,50,000	2,50,000	
		,, for temporary establishment.	4,670	7,000	2,639	519	3,158		7,000	5,000	5,000	
		Transit and weighment charges.	28,033	55,000	8,754	20,470	29,224		55,000	40,000	40,000	
		Ditto Temporary establishment.	9,024	11,800	286	8,427	8,713		11,800	10,000	10,000	The estimate on these heads have been based on actuals.
		Freight	73,042	1,38,000	56,161	15,922	72,083		1,38,000	1,32,000	1,32,000	
		Manufacturing charges, &c. ...	38,165	75,800	18,221	23,565	41,786		75,000	75,000	75,000	
		Temporary establishment ..	4,241	17,000	2,941	263	3,204		17,000	12,000	12,000	
		Purchase of opium	59,184	1,35,000	502	61,205	61,707		1,25,000	1,25,000	1,25,000	
		Total Behar—Payments to Cultivators, &c.	68,27,969	1,08,94,000	13,20,764	75,79,551	89,00,315		1,29,57,200	1,07,48,000	1,07,48,000	

GRANT 4.—OPIUM—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BEHAR—TRAVELLING AND OTHER MISCELLANEOUS CHARGES.										
Allowances.										
Travelling allowance	17,487	19,000	12,120	4,781	16,901		19,000	19,000	19,000	The expenditure depends on the outturn. The low actuals in 1889-90 is due to the poor crop of 1888-89.
Commission to amlahs	75,310	1,36,000	24,466	41,073	65,539		1,36,000	1,36,000	1,36,000	
Total Allowances ...	92,797	1,55,000	36,586	45,854	82,440		1,55,000	1,55,000	1,55,000	
Supplies and Services.										
Rewards on confiscations ...	15,080	18,000	6,835	12,597	19,432		18,000	18,000	18,000	
Petty construction and repairs	4,556	16,000	3,798	690	4,488		12,000	12,000	12,000	
Purchase of tents	960	.....	960	290	1,250		.....	.....	.....	
Value of medical stores ...	199	.....	185	31	216		.....	.....	.....	
,, of Mint stores	.....	.....	.....	.....	.....		.....	.....	.....	
Freight on Europe stores ...	.....	.....	.....	1	1		.....	.....	.....	
Bonus or rewards	2,077	3,600	1,531	12	1,543		3,000	3,000	3,000	
Total Supplies and Services ...	22,872	37,600	13,309	13,621	26,930		33,000	33,000	33,000	
Contingencies.										Estimate of Opium Agent as passed by the Board of Revenue reproduced.
Purchase of furniture	403	.....	403	205	608		.....	.....	.....	
Rents, rates and taxes ...	7,200	.....	2,512	2,446	4,958		.....	.....	.....	
Repair of furniture	104	.....	104	80	184		.....	.....	.....	
,, of tents	502	.....	502	17	519		.....	.....	.....	
Postage charges	1,399	2,000	797	683	1,480		2,000	2,000	2,000	
Telegram charges ...	255	.....	.....	106	106		.....	.....	.....	
Office expenses and miscellaneous.	17,954 52	18,400	5,244	9,672	14,916		18,400	18,000	18,000	
Total Contingencies ...	27,817 52	20,400	9,562	13,209	22,771		20,400	20,000	20,000	
Total Behar—Travelling and other Miscellaneous Charges.	1,43,538	2,13,000	59,457	72,684	1,32,141		2,09,000	2,08,000	2,08,000	
ESTABLISHMENT.										
BENARES—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS.										
NUMBERS. 1890-91. / 1891-92.										
		Salaries.								
1 / 1		Agent (3,000) ...	.....	34,560	.....	.....	.....	34,560	34,560	34,560	
1 / 1		Principal Assistant (1,200).	.....	14,400	.....	.....	.....	14,400	14,400	14,400	
			.....	48,960	.....	.....	.....	48,960	48,960	48,960	
		Sub-Deputy Agents—								
2 / 4		Second grade (800).	.....	19,200	.....	.....	.....	38,400	38,400	38,400	
3 / 3		Third grade (700).	.....	25,200	.....	.....	.....	25,200	25,200	25,200	
5 / 5		Fourth grade (600).	.....	36,000	.....	.....	.....	36,000	36,000	36,000	
6 / 4		Fifth grade (500).	.....	36,000	.....	.....	.....	24,000	24,000	24,000	
			.....	1,16,400	.....	.....	.....	1,23,600	1,23,600	1,23,600	
		Assistants—								
8 / 7		Second grade (400).	.....	38,400	.....	.....	.....	33,600	33,600	33,600	
8 / 9		Third grade (300).	.....	28,800	.....	.....	.....	32,400	32,400	32,400	
13 / 12		Fourth grade (250).	.....	39,000	.....	.....	.....	36,000	36,000	36,000	
4 / 5		Fifth grade (200).	.....	9,600	.....	.....	.....	12,000	12,000	12,000	
			.....	1,15,800	.....	.....	.....	1,14,000	1,14,000	1,14,000	
		Deduct—Probable savings.	.....	.....	.....	.....	.....	.....	2,86,560 11,560	2,86,560 11,560	
								2,86,560	2,75,000	2,75,000	
		Total Salaries ...	2,62,920	2,81,160	1,36,427	1,38,181	2,74,608				
		ESTABLISHMENT.									
		Sudder.									
4 / 4		Clerks on Rs. 200 and over.	49,270	17,160	19,432	24,227	43,659	18,120	18,120	18,120	Estimated in accordance with the sanctioned scale.
43 / 44		Clerks on less than Rs. 200.		29,688				30,360	30,360	30,360	
210 / 209		Servants	14,154	13,716	6,303	6,729	13,032	13,296	13,296	13,296	
		Temporary establishment.	31,540	42,000	10,397	26,256	36,653	35,000	35,000	35,000	
		Total Sudder Establishment.	94,964	1,02,564	36,132	57,212	93,344	96,776	96,776	96,776	

GRANT 4.—OPIUM—*continued.*

Heads and Items.	Numbers 1890-91.	Numbers 1891-92.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1890-91.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*												
ESTABLISHMENT—*concld.*												
Mofussil.												
Clerks on less than Rs. 200.	325	325	97,985	98,448	45,695	50,868	96,563		98,448	98,448	98,448	
Servants	1,378	1,378	81,817	90,828	37,497	40,012	77,509		90,108	90,108	90,108	
Total Establishment ..			1,79,802	1,89,276	83,192	90,880	1,74,072		1,88,556	1,88,556	1,88,556	
Deduct—Probable Savings ...			.....	.....	.....	.....	.....		.....	2,85,332 9,332	2,85,332 9,332	
Total Establishment ...			2,74,766	2,91,840	1,19,324	1,48,092	2,67,416		2,85,332	2,76,000	2,76,000	
Total Benares—Establishment, &c.			5,37,696	5,73,000	2,55,751	2,86,273	5,42,024		5,71,892	5,51,000	5,51,000	
BENARES—PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES.												
Payments for cultivation of opium.			73,80,849	99,82,000	—4,456	1,05,56,776	1,05,52,320		99,81,696	99,81,000	99,81,000	The estimate of the Benares Agent based on the estimated produce has been retained.
Payments for leaves			1,53,883	1,80,000	77,798	60,653	1,38,451		1,60,000	1,60,000	1,60,000	Based on the estimated out turn.
,, for trash			16,039	20,000	30	17,578	17,608		18,000	18,000	18,000	
Transit and weighment charges.			43,804	60,000	12,134	46,742	58,876		55,000	55,000	55,000	
Ditto Temporary Establishment.			16,278	18,000	61	17,589	17,650		17,000	17,000	17,000	
Freight			2,37,023	2,90,000	1,52,132	1,16,567	2,68,699		2,50,000	2,50,000	2,50,000	
Manufacturing charges, &c. ...			1,44,179	1,80,000	90,422	74,675	1,65,097		1,65,000	1,65,000	1,65,000	
Temporary Establishment ...			12,016	15,000	1,498	4,020	5,518		13,000	13,000	13,000	
Purchase of opium			.....	.....	.....	.....	.....		.....	.....	.....	
Total Benares—Payments to cultivators, &c.			80,04,071	1,07,45,000	3,29,619	1,08,94,600	1,12,24,219		1,06,59,696	1,06,59,000	1,06,59,000	
BENARES—TRAVELLING AND OTHER MISCELLANEOUS CHARGES.												
Allowances.												
Travelling allowances			60,644	65,000	33,612	26,579	60,191		60,000	60,000	60,000	Based on estimated outturn.
Commission to amlahs ...			35,323	60,731	868	51,179	52,047		51,070	51,000	51,000	
Total Allowances ...			95,967	1,25,731	34,480	77,758	1,12,238		1,11,070	1,11,000	1,11,000	
Supplies and Services.												
Purchase of tents			3,517	4,000	2,961	886	3,787		4,000	4,000	4,000	Estimate of Opium Agent as passed by the Board of Revenue retained.
Rewards			7,778	8,000	3,307	3,034	6,341		8,000	8,000	8,000	
Petty construction and repairs.			1,306	4,000	461	644	1,105		4,000	4,000	4,000	
Value of Medical stores ...			129	.....	129	190	319		.....	.....	.....	
,, Mint stores			.....	.....	.....	.....	.....		.....	.....	.....	
Total Supplies and Services ...			12,730	16,000	6,798	4,754	11,552		16,000	16,000	16,000	
Contingencies.												
Books and Publications ...			.....	.....	.....	.....	.....		50	50	50	
Rents, rates, and taxes ...			9,717	12,000	4,162	4,970	9,132		11,000	11,000	11,000	
Postage charges			5,869	7,000	3,482	2,431	5,913		6,000	6,000	6,000	
Service telegrams			.....	.....	.....	.....	.....		2,000	2,000	2,000	
Office expenses			17,629	28,050	8,740	7,104	15,844		20,000	20,000	20,000	
Repair of tents			.....	.....	.....	.....	.....		1,750	1,750	1,750	
Miscellaneous			18,036	20,219	—22,175	8,062	—14,113		19,200	19,200	19,200	
Purchase and repair of furniture.			.....	.....	.....	.....	.....		3,000	3,000	3,000	
Total Contingencies ...			50,657	67,269	—5,791	22,567	16,776		63,000	63,000	63,000	
Total Benares—Travelling and other Miscellaneous Charges.			1,59,348	2,09,000	35,487	1,05,079	1,40,566		1,90,070	1,90,000	1,90,000	

GRANT 4.—OPIUM—*concluded.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		OPIUM—MISCELLANEOUS CHARGES IN CALCUTTA.										
		Godown establishments.										
		Salaries.										
1	1	Intendant ...	6,000	6,000	2,500	3,000	5,500		6,000	6,000	6,000	
		Local allowance at Rs. 40 per mensem	.....	.....	.....	.....	.....			480	480	Sanctioned in Government of India, Department of Finance and Commerce letter No. 5230, dated 3rd November 1890.
		Establishment.										
2	2	Clerks	1,200	1,200	500	600	1,100		1,200	1,200	1,200	
22	22	Servants	2,028	1,968	856	984	1,840		1,968	1,968	1,968	
		Temporary establishment ...	.....	.....	.....	30	30		.....	.....	.....	
		Total Establishment	3,228	3,168	1,356	1,614	2,970		3,168	3,168	3,168	
		Allowances.										
		Travelling allowance	14	.....	14	.....	14		.....	.....	.....	
		Supplies and Services and Contingencies.										
		Charges for storing opium ...	6,313	7,000	5,139	87	5,226		6,500	6,500	6,500	
		Commission to auctioneers for sale of opium	352	500	160	192	352		500	500	500	
		Advertising charges	429	600	299	157	456		600	600	600	
		Freight on Europe stores ...	484	.....	484	24	508		.....	.....	.....	
		Miscellaneous expenses ..	14,644	13,988	8,608	4,527	13,135		13,500	13,008	13,008	
		Office expenses	1,547									
		Fees for analysing opium ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Rent, rates and taxes	4,152	3,744	1,872	1,872	3,744		3,744	3,744	3,744	
		Total Supplies and Services and Contingencies	27,921	25,832	16,562	6,859	23,421		24,844	24,352	24,352	
		Total Opium—Miscellaneous Charges in Calcutta	37,163	35,000	20,432	11,473	31,905		34,012	34,000	34,000	

C. E. G.—Reg. No. 9666C—153—14.1.91.

27

[FILE $\frac{1\text{-E}}{36}$ 2-4]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 13TH JANUARY 1891.

RESOLUTION.

READ—

Memorandum No. 801Bt., dated the 9th December 1890, from the Accountant-General, submitting the estimates of receipts and expenditure of the Opium Department for the year 1891-92.

The total receipts for the year 1891-92 are estimated by the Accountant-General at Rs. 5,93,40,000 against Rs. 6,10,40,000, the sanctioned estimate for 1890-91. His estimate is accepted.

2. The total estimate of expenditure under all heads for 1891-92 amounts to Rs. 2,27,23,000 against Rs. 2,30,00,000, the sanctioned grant for the current year. The information as to sowings received by the Opium Agent of Benares from the District Officers, and reported to Government by the Board of Revenue, indicates the probability of an excess expenditure of 7 or 8 lakhs under the head of "Payments to cultivators and manufacturing charges;" but the Board consider it too early in the season to make any forecast with sufficient certainty for budget purposes. The Accountant-General's estimate is accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, Board of Revenue, and Revenue Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 225-27.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 13th January 1891.

W. LeB.—Reg. No. 9628C—153—14.1.91.

SALT ESTIMATES. 1891-92.

[FILE F $\frac{1\text{-E}}{55}$ 1]

No. 780Bt., dated Calcutta, the 26th November 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL PROVINCIAL SERVICES.

SALT BUDGET ESTIMATE FOR 1891-92.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	REVISED ESTIMATE, 1890-91.		ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.			Accountant-General's figures.	Passed by Government.	Proposed by Local Officers	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
IMPERIAL.													
Customs duty on salt	2,25,83,826	2,25,00,000	1,13,80,285	1,19,84,046	2,33,64,331	1,00,000	.....	23,2,70,000	2,30,00,000	2,24,00,000	2,26,00,000	2,26,00,000	The revenue from duty on imported salt was retarded in 1889-90, owing to the influence of the English Salt Syndicate, which raised the price of salt considerably, to rise in freight which checked imports to a large extent, and to the importation of Indian manufactured salt into areas formerly supplied by Liverpool salt. The actuals of the first six months of the current year show an increase of 7,80,000 compared with the corresponding term in 1889-90. This is attributed to the material fall in the price paid in Calcutta for Liverpool salt, which is likely to continue if the exchange keeps up. The actuals for the 12 months ended September 1890 give Rs. 2,33,64,000; but having in view the special circumstances which have affected the receipts in the first six months of 1890-91, I do not place the estimate at the high figure which the actuals point to, but adopt Rs. 2,26,00,000.
Excise duty on salt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Total Imperial ...	2,25,83,826	2,25,00,000	1,13,80,285	1,19,84,046	2,33,64,331	1,00,000	.....	2,32,70,000	2,30,70,000	2,24,00,000	2,26,00,000	2,26,00,000	
PROVINCIAL.													
Rents of warehouses ...	90,100	65,000	47,339	43,501	90,840	50,000	.....	.....	.....	85,000	a1,15,000	1,15,000	a Increased provision made due to increased receipts anticipated on completion of the railway siding and other works now under construction in the Sulkea Salt Golahs.
Fines and forfeitures	24	.....	6	5	11	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous ...	33,589	35,000	15,125	19,189	34,314	.....	.....	.....	.....	34,265	35,000	35,000	
Total Provincial ...	1,23,713	1,00,000	62,470	62,695	1,25,165	50,000	.....	1,30,000	1,30,000	1,19,265	1,50,000	1,50,000	
Total ...	2,27,07,539	2,26,00,000	1,14,42,755	1,20,46,741	2,34,89,496	1,50,000	.....	2,34,00,000	2,32,00,000	2,25,19,265	2,27,50,000	2,27,[illegible]	

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
Details.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Miscellaneous—										
Rawanna and Attrafee Fees	30,489	33,000	13,451	17,029	30,480		33,675	33,000	[illegible]	
Miscellaneous	3,100	2,000	1,674	2,160	3,834		500	2,000	2,000	
Total ...	33,589	35,000	15,125	19,189	34,314		34,265	35,000	35,000	

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Increase.	Decrease.	Revised estimate, 1890-91.		Estimate of 1891-92.		Passed by Government.	Explanatory Remarks.
			Last six months of 1889-90.	First six months of 1890-91.	Total.			Accountant-General's figures.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial.													
Salaries, establishments and contingencies ...	46,256	66,000	35,488	54,559	90,047		36,000	93,000	1,23,000	26,174	30,000	31,000	The budget 1890-91 included special expenditure— (1) Rs. 10,000 for purchase of patent scales and weights. (2) Rs. 36,000 for construction of pontoons.
Total ...	46,256	66,000	35,488	54,559	90,047		36,000	93,000	1,23,000	26,174	30,000	31,000	

Numbers. 1890-91.	Numbers. 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 Months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PROVINCIAL.										
		SALARIES, ESTABLISHMENTS AND CONTINGENCIES.										
		Establishment.										
...	...	Preventive Inspector	.....	.....	.....	.....	.....		.....	.....		
2	2	Intendants	1,318	1,320	550	660	1,210		1,320	1,320	1,320	
4	4	Clerks	1,452	1,452	605	726	1,331		1,452	1,452	1,452	
36	39	Servants	3,248	3,288	1,352	1,897	3,249		3,288	3,288	3,288	
		Temporary establishment ...	.....	.....	.....	181	181		.....	.....	.....	
		Total Establishment ...	6,018	6,060	2,507	3,464	5,971		6,060	6,060	6,060	
		PATENT SALT WEIGHING SCALES ESTABLISHMENT.										
		Allowances.										
...	1	Mechanic at Rs. 150	.....	.....	.....	.....	.....		1,800*	1,800*	.....	*Sanctioned in Bengal Government resolution No. S $\frac{1W}{1}$ 10, dated 19th May 1890, for the Calcutta Custom House.
...	1	Chinese carpenter at Rs. 60 ...	.....	.....	.....	.....	.....		720	720	720	
...	2	Mistrees, at Rs. 20 each ...	.....	.....	.....	.....	.....		480	480	1,080	
		Total ...	.....	.....	.....	.....	.....		3,000	3,000	1,800	
		Supplies and Services.										
		Scales and Weights	16,906	10,000	16,906	29,687	46,593		350	350	350	Estimated for by Collector of Customs, Calcutta, for rice weighing scales.
		Repair of patent scales	.....	.....	.....	.....	.....		2,500	2,500	5,000	Estimated for by Collector of Customs, Calcutta, for repairs to patent salt-weighing scale.
		Rewards to informers	2,363		1,736	3,968	5,704		.....			
		Charges for conducting law suits	.....	3,150	.....	.....	.....		.....	3,150	3,150	The contract grants as sanctioned in Bengal Government Nos. F $\frac{C}{3}$ 11-12, dated 19th September 1889, for the Commissioners, Presidency and Burdwan Divisions, have been reproduced *pro forma*, as also the contract grants sanctioned for the Commissioners of Dacca and Chittagong, viz. Rs. 200 and Rs. 2,500 respectively.
		Petty repairs	1,070		1,070	.....	1,070		.....			
		Construction of pontoons	.....	36,000	.....	.....	.....		.....	.....	.....	
		Total Supplies and Services ...	20,339	49,150	19,712	33,655	53,367		2,850	6,000	8,500	
		Contingencies.										
		Rents, rates and taxes	18,876	10,073	13,367	6,709	20,076		12,523	12,523	12,523	Estimate of Collector of Customs retained, who explains that more Golahs are occupied owing to increased bonding.
		Postage charges	.....	.....	.....	.....	.....		.....	.....	.....	(*a*) Rs. 10,456-7-6 of this sum represents advance payment in full of the Goverment share towards cost of construction of siding in the Sulkea salt golahs. (*b*) Of this sum Rs. 1,181 represents cost of repairs, &c., to patent scales, *vide* Bengal Government No. S $\frac{1-W}{1}$ 10, dated 19th May 1890. An addition of Rs. 676 has been taken for rounding the estimate.
		Miscellaneous	1,023	717	98	(*a*)10,731	10,633		1,741	(*b*)2,417	1,741	
		Total Contingencies ...	19,899	10,790	13,269	17,440	30,709		14,264	14,940	14,264	
		Add for rounding	.....	.....	.....	.....	.....		.....	.....	30,624 376	
		Total Salaries, &c., Provincial	46,256	66,000	35,488	54,559	90,047	1,23,000	26,174	30,000	31,000	

H. P.—Reg. No. 8793C—148—1-1-91.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 30TH DECEMBER 1890.

RESOLUTION.

READ—

A memorandum from the Accountant-General, Bengal, No. 780Bt., dated the 26th November 1890, submitting the Estimates of both Imperial and Provincial Receipts and Expenditure of the Salt Department for 1891-92.

RECEIPTS.

The Accountant-General's revised estimate of Imperial receipts from customs duty on salt for the current year is Rs. 2,32,70,000 against Rs. 2,25,83,826, the actuals of 1889-90. The receipts for the first eight months of the year amounted to Rs. 1,58,74,358, and the experience of past years having shown that the receipts of the last four months are always proportionately less than those of the first eight, the revised estimate for the current year will be placed at Rs. 2,30,70,000.

The Accountant-General's estimate for next year, amounting to Rs. 2,26,00,000, as well as his revised estimate of Provincial receipts for the current year, amounting to Rs. 1,30,000, is accepted. The Accountant-General has placed the estimate of Provincial receipts for next year at Rs. 1,50,000, and looking to the increased receipts which are anticipated in consequence of the railway siding and other works now under construction in the Sulkea Salt Golahs, this estimate is also accepted.

EXPENDITURE.

2. The Accountant-General has adopted the revised estimate of expenditure for the current year, amounting to Rs. 93,000, passed in the Resolution of this Government, dated the 19th October 1890. Since that Resolution was issued a recommendation has been made to the Government of India for the payment to Mr. Kilby of an honorarium of Rs. 30,000 for the purchase of his patent scales for the weighment of salt, and the estimate will in consequence be provisionally raised to Rs. 1,23,000.

3. The Accountant-General's estimate of expenditure for 1891-92 amounts to Rs. 30,000, which includes a provision of Rs. 3,000 for salt-weighing establishment. The cost of this establishment has been reduced to Rs. 1,800 by Government order Nos. S $\frac{1\text{-W}}{1}$ 22-23, dated the 24th November 1890; the estimate will be reduced accordingly. Against this reduction must be set an increase of Rs. 2,500 to the provision of Rs. 2,500 made in the budget for repairs of Kilby's patent scales in Calcutta to allow for similar expenses likely to be incurred on the introduction of these scales in Chittagong and Naraingunge. The estimates under the remaining heads are accepted. The total grant for next year will then stand at Rs. 31,000, thus—

	Rs.
Establishment	6,060
Salt-weighing establishment	1,800
Scales and weights	350
Repairs of patent scales	5,000
Contract contingencies	3,150
Rent, rates and taxes	12,523
Miscellaneous	1,741
	30,624
Add for rounding	376
Total ...	31,000

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Govt. of Bengal.

Nos. F $\frac{1\text{-E}}{55}$ 2-3.

COPY, with copy of the estimates, forwarded to the Board of Revenue, Miscellaneous Revenue Department, and the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 30th December 1890.

C. E. G.—Reg No 8794C—148—31-12-90.

STAMPS BUDGET ESTIMATE FOR 1891-92

No. 799Bt., dated Fort William, the 9th December 1890. [FILE F $\frac{1\text{-E}}{56}$ 1].

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE FOR 1891-92.

IV.—STAMPS.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Sale of General Stamps												
One anna stamps for receipts and cheques	2,40,899	2,50,000	1,18,563	1,19,206	2,37,769	.....	10,000		2,34,916	2,40,000		*Vide* details.
Bills of exchange or hoondies	1,18,673	1,20,000	56,758	51,106	1,07,864	.....	..		1,13,964	1,20,000		
Other general stamps	34,19,339	34,52,000	17,82,364	16,51,885	34,34,249	.	12,000		33,78,809	34,40,000		
Total sale of General Stamps ..	37,78,911	38,22,000	19,57,685	18,22,197	37,79,882	...	22,000		37,27,749	38,00,000		
Sale of Court fee stamps	1,01,51,386	1,00,75,000	46,83,966	56,31,405	1,03,15,371	4,12,000	.....		1,01,85,645	1,04,87,000		*Vide* details.
Sale of plain paper to be used with Court fee stamps	1,97,445	1,88,000	97,029	1,05,475	2,02,504	12,000	....		1,95,870	2,00,000		
Duty on impressing documents	78,022	82,000	31,812	38,639	70,451	.. ...	2,000		59,705	80,000		
Fines and penalties ..	30,267	30,000	13,402	14,701	28,103	... ..	..		29,239	30,000		
Miscellaneous .. .	1,748	3,000	718	912	1,630	. .	..		1,792	3,000		
Total ...	1,42,37,779	1,42,00,000	67,84,612	76,13,329	1,43,97,941	4,24,000	24,000	1,43,00,000	1,42,00,000	1,46,00,000	1,44,00,000	
Imperial share—one fourth	35,59,445	35,50,000						35,75,000		36,50,000	36,00,000	
Provincial share—three fourths	1,06,78,334	1,06,50,000						1,07,25,000		1,09,50,000	1,08,00,000	

Details.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local officers	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	
SALE OF GENERAL STAMPS										
One anna stamps for receipts and cheques ..	2,40,899	2,50,000	1,18,563	1,19,206	2,37,769		2,34,916	2,40,000		The revenue from this source in past years was as follows —
Bills of exchange or hoondies	1,18,673	1,20,000	56,758	51,106	1,07,864		1,13,964	1,20,000		
Certificate stamps . ..	1,10,608	1,11,000	1,07,181	4,785	1,11,966		1,11,453	1,12,000		
Other general stamps	33,08,791	33,41,000	16,75,283	16,47,100	33,22,283		32,67,417	33,28,000		
Total Sale of General Stamps	37,78,911	38,22,000	19,57,685	18,22,197	37,79,882		37,27,749	38,00,000		
SALE OF COURT-FEE STAMPS.										
Court fee stamps .. .	95,71,510	94,75,000	44,11,366	53,53,805	97,65,171		95,51,349	98,37,000		
Stamps for copies ..	5,79,876	6,00,000	2,72,600	2,77,600	5,50,200		6,34,296	6,50,000		
Total Sale of Court-fee Stamps	1,01,51,386	1,00,75,000	46,83,966	56,31,405	1,03,15,371		1,01,85,645	1,04,87,000		
SALE OF PLAIN PAPER FOR ADHESIVE COURT FEE STAMPS ..	1,97,445	1,88,000	97,029	1,05,475	2,02,504		1,95,870	2,00,000		
DUTY ON IMPRESSING DOCUMENTS.										
Duty on unstamped paper	73,615	77,000	30,029	36,394	66,423		56,093	75,000		
Do. on insufficiently stamped paper . .	4,407	5,000	1,783	2,245	4,028		3,612	5,000		
Total Duty on Impressing Documents	78,022	82,000	31,812	38,639	70,451		59,705	80,000		

		Increase.
	Rs	Rs
1883-84 ...	1,25,77	
1884-85 ...	1,29,91	4,14
1885-86	1,32,58	2,67
1886-87 ...	1,34,63	2,05
1887-88 ..	1,38,16	3,53
1888-89 ...	1,38,39	23
1889-90 .	1,42,38	3,99
	Rs.	
Seven months of 1890-91—82,89 + Five months of 1889-90—63,39	1,46,28	3,90

Having in view the progressive nature of the receipts and the actuals for the seven months ended 31st October 1890, which show an increase of Rs 4,90,000 over those of the corresponding term in 1889-90, I take Rs. 1,46,000.

Details.—continued.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
FINES AND PENALTIES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Stamp penalties by Revenue Officers	19,675	18,000	8,698	8,967	17,665		19,035	20,000		
Stamp penalties by Judicial Officers	10,592	12,000	4,704	5,734	10,438		10,204	10,000		
Total Fines and Penalties ...	30,267	30,000	13,402	14,701	28,103		29,239	30,000		
MISCELLANEOUS.										
Adjudication fees	867	1,000	510	508	1,018		726	1,000		
Other items	881	2,000	208	404	612		1,066	2,000		
Total Miscellaneous ...	1,748	3,000	718	912	1,630		1,792	3,000		
Total ...	1,42,37,779	1,42,00,000	67,84,612	76,13,329	1,43,97,941	1,43,00,000	1,42,00,000	1,46,00,000	1,44,00,000	
Imperial share—one-fourth ...	35,59,445	35,50,000						36,50,000	36,00,000	
Provincial share—three-fourths	1,06,78,334	1,06,50,000						1,09,50,000	1,08,00,000	

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Increase.	Decrease.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	71,895	74,000	34,045	34,457	68,502	1,000	.....		70,256	75,000	77,500	The local estimate does not include the sanctioned contract contingent allotment Rs. 4,400.
Charges for the Sale of General Stamps	87,772	91,000	43,866	42,438	86,304	1,000	.....		86,544	92,000	90,000	Increased provision made with reference to increased receipts estimated for.
Charges on Sale of Court-fee Stamps	1,06,114	1,08,000	49,618	56,930	1,06,548	2,000	.....		1,05,685	1,10,000	1,10,000	
Discount on Plain Paper ...	12,512	12,000	6,260	6,585	12,845	2,000	.....		12,243	14,000	14,000	
Stamp Paper supplied from Central Stores	2,33,170	2,40,000	2,33,170	.....	2,33,170	20,000	.....		2,60,000	2,60,000	2,55,000	Estimate of Superintendent of Stationery adopted; *vide* explanation given in page 4.
Total ...	5,11,463	5,25,000	3,66,959	1,40,410	5,07,369	26,000	.....	5,25,000	5,34,728	5,51,000	5,46,500	
Imperial share—one-fourth ...	1,27,866	1,31,000						1,31,000		1,38,000	1,36,625	
Provincial share—three-fourths	3,83,597	3,94,000						3,94,000		4,13,000	4,09,875	

Numbers. 1890-91.	Numbers. 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Superintendent of Stamps.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SUPERINTENDENCE.										
		PRESIDENCY EXECUTIVE ESTABLISHMENT.										
		Salaries.										
1	1	Superintendent of Stamps and Stationery (Rs. 1,200) ...	17,600	14,400	8,320	6,080	16,780		14,400	14,400	14,400	
1	1	Assistant Superintendent (Rs. 500) ...		5,520		2,400			6,000	6,000	6,000	Increase due to increment.
1	1	Store-keeper (Rs. 520—40—560)		5,760					6,240	6,600	6,600	Increment added.
		Total Salaries...		25,680					26,640	27,000	27,000	
		Establishment.	28,381		11,740	14,652	26,392					
52	52	Clerks below Rs. 200 ...		24,012					23,724	23,724	23,724	Provision in 1890-91 included increments accruing for the whole year instead of for part of the year.
		Engineers, mechanics and labourers ...	595	2,508	230	276	506		2,544	2,544	2,544	Increase due to increments.
27	27	Servants ...	2,143		989	990	1,979					
		Total Establishment	48,719	26,520	21,259	24,398	45,657		26,268	26,268	26,268	

GRANT 6—STAMPS.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Superintendent of Stamps.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
SUPERINTENDENCE—*contd.*										
PRESIDENCY EXECUTIVE ESTABLISHMENT—*contd.*										
Allowances.										
Travelling allowances ...	63	.....	.....	50	50		.....	50	50	Based on actuals.
Supplies and Services.										
Landing, freight, and packing charges	8,118	8,700	5,670	2,986	8,656		8,700	8,700	8,700	
One-third freight on Europe stores	575	500	407	471	878		500	500	500	
Value of Mint stores	15	.....	14	.....	14		100	100	100	
Cost of punching machines ...	573	500	267	494	761		500	500	500	
Petty construction and repairs	.....	100	.....	.....	.....		.....	.....	.....	
Total Supplies and Services	9,281	9,800	6,358	3,951	10,309		9,800	9,800	9,800	
Contingencies.										
Hot weather charges ...	.....	.....	.....	144	144		.....	.....	.....	
Postage charges	3,363	3,500	1,681	1,507	3,188		3,500	3,500	3,500	
Telegram charges	79	.....	35	29	64		.....	.....	.....	
Office expenses and miscellaneous	1,500	2,500	550	763	1,313		2,500	2,382	2,382	Reduced by Rs. 118 to make the total round.
Total Contingencies ...	4,942	6,000	2,266	2,443	4,709		6,000	5,882	5,882	
Total Presidency Executive Establishment	63,005	68,000	29,883	30,842	60,725		68,708	69,000	69,000	
DISTRICT ESTABLISHMENT.										
NUMBERS. 1889-91. / 1891-92.										
Establishment.										
5 / 5 Clerks	1,173	1,380	497	570	1,067		1,404	1,404	1,404	Increase due to increment.
Establishment for the sale of stamps ...	24	144	10	12	22		144	144	144	
Deduct—Probable savings	.....	.....	.....	.....	.....		.....	.....	.....	
Total Establishment ...	1,197	1,524	507	582	1,089		1,548	1,548	1,548	
Supplies and Services.										
Rewards to informers ...	2,688		1,061	435	1,496					
Other contingencies ...	.....		.....	99	99					
Contingencies.										
Purchase and repair of furniture	574		568	2	570		.....	4,452	7,030	The contract contingent allotment as sanctioned in Bengal Government Resolution, dated 22nd June 1889, reproduced *pro formâ* plus 52 for rounding the total.
Hot weather charges	.....		.....	22	22					
Postage charges	68		58	5	63					
Telegram charges	6		4	4	8					
Office expenses and miscellaneous	4,357		1,964	2,466	4,430					
Total Supplies and Services and Contingencies ...	7,693	4,476	3,655	3,033	6,688		.....	4,452	7,030	
Total District Establishments	8,890	6,000	4,162	3,615	7,777		.....	6,000	8,578	
	71,895	74,000	34,045	34,457	68,502		.....	75,000	77,578	
Deduct for rounding	.....	.....	.....	.....	.....		.....	.....	78	
Total Superintendence...	71,895	74,000	34,045	34,457	68,502		.....	75,000	77,500	
CHARGES FOR THE SALE OF GENERAL STAMPS.										
Discount on sale of one-anna stamps	87,772	10,000	43,866	42,438	86,304		8,173	92,000	90,000	Raised with reference to increased estimate under Receipts
Discount on sale of bills of exchange or hoondies ...		4,000					3,551			
Discount on sale of other general stamps		77,000					74,809			
Discount on sale of certificate stamps		.....					11			
Total Charges for the sale of General Stamps ...	78,727	91,000	43,866	42,438	86,304		86,544	92,000	90,000	

GRANT 6.—STAMPS—*concluded.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Superintendent of Stamps.	Revised by Accountant-General.		
EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES ON SALE OF COURT-FEE STAMPS.										
Discount on sale of adhesive stamps	1,06,114	99,000	49,618	56,930	1,06,548		96,785	1,10,000	1,10,000	Raised with reference to increased estimate under Receipts.
Discount on sale of stamps for copies		9,000					8,900			
Total charges on sale of Court-fee Stamps	1,06,114	1,08,000	49,618	56,930	1,06,548		1,05,685	1,10,000	1,10,000	
Discount on plain paper ...	12,512	12,000	6,260	6,585	12,845		12,243	14,000	14,000	A small increase taken with reference to increased receipts.
Stamp paper supplied from Central Stores	2,33,170	2,40,000	2,33,170	.....	2,33,170		2,60,000	2,60,000	2,55,000	The estimate of the Superintendent of Stamps has been based thus:— Rs. Expenditure for half year, April to September 1890 ... ... 1,24 Estimated for half year, October 1890 to March 1891 ... 1,24 Add 5 per cent. to meet anticipated increase in the demand for stamps ... ... 12 Total ... 2,60 I adopt his estimate in view of the actuals for the three years given below:— Rs. 1887-88 ... ... 1,86 1888-89 ... ... 2,18 1889-90 2,33

C. E. G.—Reg. No. 9266C—147—7-1-91.

36

[FILE F $\frac{1\text{-E}}{56}$ 2-3.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 6th JANUARY 1891

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 799Bt., dated the 9th December 1890, submitting the estimates of the Stamp Department for the year 1891-92.

The total estimate of receipts from stamps for 1890-91 was originally placed at Rs. 1,42,00,000 against Rs. 1,42,37,779, the actuals of 1889-90. The Accountant-General anticipates that the total collections during the current year will not be less than Rs. 1,43,00,000, and has placed the estimate for next year at Rs. 1,46,00,000. The Accountant-General's revised estimate for 1890-91 is accepted; but in view of the collections in the first eight months of the current year amounting to Rs. 91,02,000 against Rs. 90,91,000 obtained in the corresponding period of 1889-90, the estimate for 1891-92 cannot safely be placed at a higher figure than Rs. 1,44,00,000.

2. The Accountant-General estimates the total expenditure for 1891-92 at Rs. 5,51,000 against Rs. 5,25,000, the sanctioned grant for the current year, and Rs. 5,11,463, the actuals of 1889-90. No provision has been made for the regrant of savings in the allotment for contract contingencies in 1889-90. These savings amounted to Rs. 78, and the Accountant-General's estimate will accordingly be raised by that amount. The estimate does not provide for the payment of rewards for the prevention or detection of offences against the laws of the Stamp Department, which were formerly debited to "Law and Justice," but are now taken against this head. The estimate will be raised by Rs. 2,500 to meet such charges. The Accountant-General has placed the estimate of "Charges for the sale of general stamps" for 1891-92 at Rs. 92,000. The actuals of 1889-90 were Rs. 87,772, and those of the twelve months ending the 30th September 1890, Rs. 86,304. The estimate will be placed at Rs. 90,000. The estimate of "Stamp paper supplied from central stores" in 1891-92 amounts to Rs. 2,60,000 against Rs. 2,40,000, the sanctioned grant for the current year. The actual expenditure in past years has been as follows:—

	Rs.
1885-86	1,95,540
1886-87	1,90,271
1887-88	1,86,276
1888-89	2,17,812
1889-90	2,33,170

The estimate for 1891-92 will be placed at Rs. 2,55,000. The Accountant-General's estimates under the remaining heads are accepted.

ORDER—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, and the Board of Revenue, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 66-67.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 6th January 1891.

C. E. G.—Rev. No. 92670—147—6 1-91

37

EXCISE ESTIMATE, 1891-92.

[FILE F $\frac{1\text{-E}}{9}$ 1.]

No. 815Bt., dated Fort William, the 18th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL AND PROVINCIAL SERVICES

EXCISE.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	REVISED ESTIMATE, 1890-91.		ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Excise Commissioner.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R	Rs.	Rs.	Rs.	
RECEIPTS.													
License and Distillery Fees and duties for the sale of Liquors and Drugs.													
License fees	61,45,016	60,14,000	28,55,598	30,80,768	59,36,356	.....	2,67,000			57,47,128	57,47,000	57,47,000	Estimates of Commissioner of Excise, Bengal, and passed by the Board of Revenue adopted.
Distillery fees	55,007	55,000	28,586	28,240	56,826	21,000	.....			76,122	76,000	76,000	
Still head duty	13,79,652	12,70,000	7,03,256	7,91,222	14,94,508	4,17,000	.....			16,87,234	16,87,000	16,87,000	
Farm of drugs ...	13,11,044	12,50,000	6,53,228	6,59,587	13,12,815	1,26,000	.....			13,76,437	13,76,000	13,76,000	
Rent of toddy trees ...	1,179	1,000	940	307	1,247	1,000	.....			1,643	2,000	2,000	
Total License and Distillery Fees, &c.	88,91,898	85,90,000	42,41,638	45,60,124	88,01,762	5,65,000	2,67,000			88,88,564	88,88,000	88,88,000	
Sale proceeds of Excise Opium	15,76,562	16,02,000	7,64,448	7,91,339	15,55,787	.....	42,000			15,59,793	15,60,000	15,60,000	
Fines, confiscations and miscellaneous	6,865	8,000	3,886	4,825	8,711	.....	....			7,274	8,000	8,000	
Total ...	1,04,75,326	1,02,00,000	50,09,972	53,56,288	1,03,66,260	5,65,000	3,09,000	1,03,00,000	1,04,00,000	1,04,55,631	1,04,56,000	[illegible]	
Imperial share—three-fourths	78,56,494	76,50,000						77,25,000	78,00,00[illegible]		78,42,000	78,42,[illegible]	
Provincial share—one-fourth	26,18,831	25,50,000						25,75,000	26,00,0[illegible]		26,14,000	2[illegible]	
ABSTRACT OF EXPENDITURE.													
Collectors', Commissioners' and Cantonment Magistrates' Establishments	5 63,558	6,19,000	3,01,875	3,16,086	6,17,961	.....	25,000	6,74,000	[illegible]	75,13,03	5,94,000	[illegible]	*Vide* details.
Imperial share—three-fourths .	4,22,691	4,64,000						5,05,000	5,05,00[illegible]		4,46,000	5,11,[illegible]	
Provincial share—one-fourth ..	1,40,897	1,55,000						1,69,000	[illegible]		1,48,000	1,[illegible]	

EXCISE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 Months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.										
		PRESIDENCY ESTABLISHMENT.										
		ADMINISTRATIVE ESTABLISHMENT.										
		In the Office of the Excise Commissioner, Bengal.										
		Salaries.										
1	1	Excise Commissioner (on Rs. 2,600) ..										
1	1	Special Deputy Collector (Personal Assistant) (on Rs. 500) ...	26,383	30,000	14,383	20,563	34,946		31,200	29,952	29,952	Provision made for salary of Commissioner at Rs. 2,600 per month less annuity deduction.
			5,950	6,000	3,139	3,000	6,139		6,000	6,000	6,000	
		Total Salaries ...	32,333	36,000	17,522	23,563	41,085		37,200	35,952	35,952	
		Establishment.										
23	25	Clerks (on less than Rs. 200) ...	5,553	15,906	4,453	5,868	10,321		16,716	16,716	16,716	Revised establishment as sanctioned in Bengal Government No. Ex. $\frac{1\text{-E}}{3}$11, dated 17th July 1890.
10	9	Peons	111	876	.....	347	347		936	852	852	
		Temporary establishment ...	.....	.....	.....	142	142		.....	.....	.....	
		Total Establishment	5,664	16,782	4,453	6,357	10,810		17,652	17,568	17,568	
		Allowances.										
		Travelling allowances of officers	1,998	3,000	725	525	1,250		3,000	2,000	2,000	Based on actuals.
		Travelling allowances of establishment	1,137	332	439	46	485		332	1,000	1,000	
		Total Allowances ...	3,135	3,332	1,164	571	1,735		3,332	3,000	3,000	
		Supplies and Services ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Miscellaneous (c)	2	2,400	2	.....	2		2,400	2,400	2,400	The charges were hitherto drawn by the Board of Revenue without details as to the particular office to which the charges were debitable, and therefore adjusted under the head Board of Revenue. This has, however, been brought to the notice of the Board of Revenue so as to secure correct adjustment.
		Total Supplies and Services and Contingencies	2	2,400	2	.....	2		2,400	2,400	2,400	
		Total Administrative Establishment	41,134	58,514	23,141	30,491	53,632		60,584	58,920	58,920	
		EXECUTIVE ESTABLISHMENT.										
		In the Calcutta Collectorate.										
		Salaries.										
1	1	Abkaree Superintendent (on Rs. 1,000) ...	11,900	12,000	6,000	6,000	12,000		12,000	12,000	12,000	
		Establishment.										
2	2	Clerks (on Rs. 200 and over)		5,64					5,820	5,820	5,820	Increase due to increment.
44	43	Clerks (on less than Rs. 200) ...		23,100					22,944	22,944	22,944	The budget, 1890-91, inadvertently included the pay of a Land Registration clerk which has been provided for under Land Revenue.
42	50	Servants		4,224					4,896	4,896	4,896	Increase in the number of appointments, *vide* Bengal Government No. F $\frac{2\text{-E}}{22}$7, dated 19th February 1890

EXCISE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—*contd.*										
		PRESIDENCY ESTABLISHMENT—*contd.*										
		EXECUTIVE ESTABLISHMENT—*contd.*										
		In the Calcutta Collectorate—contd.										
		Executive, Inspecting, &c., Establishment.										
2	2	Excise Inspectors (on less than Rs. 200)		7,320					7,320	7,320	7,320	
4	4	Preventive Sub-Inspectors (on less than Rs. 200)		1,920					1,920	1,920	1,920	
1	1	Excise darogahs (on less than Rs. 200)		840					840	840	840	
1	1	Clerk (on less than Rs. 200) ...		264					276	276	276	Increase due to increment.
24	24	Peons		3,180					3,180	3,180	3,180	
		Total Establishment	46,482	46,488	19,931	26,550	46,481		47,196	47,196	47,196	
		DISTILLERY ESTABLISHMENT.										
		Salaries.										
2	2	Sub-Deputy Collectors (on less than Rs. 200) ...		3,900					3,900	3,900	3,900	
		Establishment.										
3	3	Canoongoes (on less than Rs. 200)		1,800					1,800	1,800	1,800	
5	5	Clerks (on less than Rs. 200) ...		1,320					1,320	1,320	1,320	
36	37	Servants		3,144					3,168	3,168	3,168	Increase due to the appointment of the jamadar escort guard under Bengal Government order No. E $\frac{1\text{-}D}{3}$ 2, dated 26th February 1889, against two peons on minimum pay appointed in place of two old men.
		Total Salaries and Establishment...	58,382	68,652	25,931	32,550	58,481		69,384	69,384	69,384	
		Allowances.										
		Travelling allowances of officers	308	442	20	35	55		200	300	300	Based on actuals.
		Travelling allowances of establishment	954	2,260	360	900	1,260		2,260	1,200	1,200	
		Total Allowances ...	1,262	2,702	380	935	1,315		2,460	1,500	1,500	
		Supplies and Services.										
		Rewards (*c*)	3,614	.....	1,721	3,400	5,121		.....	(*a*)		
		Petty construction (*c*) ...	46	.....	1	142	143		.....	(*a*)		
		Petty repairs (*c*)							.....	(*a*)		
		European stores (*s*)	.....	.....	.....	.....	.....		.....	.....		
		Fees to pleaders in excise cases (*r*)	.....	500	.....	.....	.....		.....	.....		
		Contingencies.										
		Remuneration to copyists (*r*)	.....	200	.....	33	33		200	200	200	
		Rates and taxes (*r*)	9,171	1,500	4,507	2,186	9,094		1,500	1,500	1,500	
		Office and ground rent (*r*) ...		7,680		2,401			7,680	7,680	7,680	
		Purchase of books and publications (*s*)	16	20	16	.....	16		.....	.....		
		Purchase and repair of furniture (*c*)	365		150	71	221		.....	(*a*)		
		Postage charges (*c*)	246		119	130	249		.....	(*a*)		(*a*) Included in Rs 13,000 below
		Telegram charges (*c*)	26	14,000	4	.....	4		.....	(*a*)		
		Office expenses (*c*)	1,231		444	670	1,114		.....	(*a*)		
		Miscellaneous (*c*)	2,620		1,901	1,592	3,493		.....	13,000	13,000	Contingent grant reproduced.
		Total Supplies and Services and Contingencies ...	17,335	23,900	8,863	10,625	19,488		9,380	22,380	22,380	
		Total Executive Establishment	76,979	95,254	34,794	44,110	78,904		81,224	93,264	93,264	
		Total Presidency Establishment	1,18,113	1,53,768	58,315		1,32,916		1,41,808	1,52,184	1,52,184	

EXCISE—*continued.*

Numbers. 1890-91.	Numbers. 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	Actuals of 12 months ending 30th September 1890. First six months of 1890-91.	Actuals of 12 months ending 30th September 1890. Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Estimate of 1891-92. Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—*contd.*										
		DISTRICT ESTABLISHMENT.										
		SUDDER ESTABLISHMENT.										
		Salaries.										
20	14	Deputy Collectors (on Rs. 200 and over)	37,813	66,000	19,865	28,369	48,234		46,400	46,400	68,400	As estimated for by Collectors; *vide* appendix A. Government will please pass orders as to whether any further provision should be made.
		Establishment.										
111	112	Clerks (on less than Rs. 200) ...	41,255	44,878	17,699	21,239	38,938		46,674	45,954	45,954	Increase of one clerk in Midnapore, *vide* Bengal Government No. Ex. $\frac{1\text{-E}}{1}$ 25, dated 27th September 1890.
55	55	Servants	4,276	4,344	1,779	2,158	3,937		4,344	4,344	4,344	
		Temporary establishment ...	29	.....	29	.....	29		.....	.....	.....	
		Total Establishment	83,373	1,15,222	39,572	51,766	91,138		97,418	96,698	1,18,698	
		Executive, Inspecting and Assessing Establishment.										
2	11	Excise Inspectors (on less than Rs. 200)	5,905	2,580	2,509	1 975	4,484		12,000	12,000	12,000	Revised sale of establishment as sanctioned in Bengal Government No. Ex. $\frac{1\text{-E}}{1}$ 25, dated the 27th September 1890.
142	76	Sub-Inspectors (on less than Rs. 200)	10,949	75,414	5,727	39,789	71,193		48,462	48,462	48,462	
	70	Darogahs (on less than Rs. 200) ...	57,592		25,677				33,438	33,438	33,438	
20	...	Assessor Inspectors (on less than Rs. 200)	30,063	27,832	12,578	2,335	14,913		.....	.....	.....	
91	58	Clerks (on less than Rs. 200) ...	26,340	24,624	12,099	12,619	24,718		16,440	16,440	16,440	
72	636	Servants	51,219	53,088	23,125	24,387	47,512		46,620	46,620	46,620	
		Temporary establishment ...	294	.....	.....	12	12		.....	.....	.....	
		Total Executive, Inspecting and Assessing Establishment ...	1,82,362	1,83,538	81,715	81,117	1,62,832		1,56,960	1,56,960	1,56,960	
		Total Sudder Establishment ...	2,65,735	2,98,760	1,21,087	1,32,883	2,53,970		2,54,378	2,53,658	2,75,658	
		DISTILLERY ESTABLISHMENT.										
		Salaries.										
	13	Sub-Deputy Collectors (on less than Rs. 200) ...	18,595	15,000	9,344	11,008	20,352		18,000	18,000	18,900	Provision made for the salary of 13 officers; *vide* Bengal Government No. Ex. $\frac{1\text{-E}}{1}$ 25, dated 27th September 1890.
		Establishment.										
13	29	Canoongoes (on less than Rs. 200)	10,478	9,000	4,512	7,850	12,362		15,000	15,000	15,000	Revised sale of establishment as sanctioned in Bengal Government No. Ex. $\frac{1\text{-E}}{1}$ 25, dated 27th September 1890.
29	61	Clerks (on less than Rs. 200) ...	6,051	5,960	2,640	3,858	6,498		15,816	16,536	16,536	
134	165	Servants ...	9,366	9,936	4,216	5,148	9,364		11,976	11,976	11,976	
		Temporary establishment ...	150	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	26,045	24,896	11,368	16,856	28,224		42,792	43,512	43,512	
		Total Distillery Establishment	44,640	39,896	20,712	27,864	48,576		60,792	61,512	62,412	
		Allowances.										
		Travelling allowances of officers	5,165	10,000	2,810	4,251	7,061		14,992	10,000	10,000	Based on actuals.
		Travelling allowances of establishment	38,883	44,167	21,894	23,092	44,986		38,094	42,000	42,000	
		Total Allowances	44,048	54,167	24,704	27,343	52,047		53,086	52,000	52,000	

EXCISE—*concluded.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
Expenditure—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ESTABLISHMENT—*concluded.*										
DISTILLERY ESTABLISHMENT—*concluded.*										
Supplies and Services.										
Rewards(c)	45,884		43,240	17,509	60,749			65,000	65,000	Provision made to meet the cost of rewards in Excise cases now debited to this head instead of, as formerly, under Law and Justice; *vide* Bengal Government No. F $\frac{1\text{-C}}{19}$ 20, dated 27th November 1890.
Petty construction and repairs(c)	23,505	55,022	20,755	27,004	47,759			(a)	50,[illegible]	
Value of Mint stores(s)	.....	.....	.....	.....	.....			.....	.....	
Cost of land(s)	2,938	.....	2,938	853	3,791		1,436	1,436	1,436	Estimated for in Jessore Rs. 1,250, and Burdwan Rs. 186.
Contingencies		16,270						16,270	21,145	Contract contingent grant Rs. 18,270, less Rs. 2,000 on account of country stationery provided for separately under 30—Stationery and Printing.
Purchase of books and publications(s)	2	.....	.....	.....	.....		.....	.....	.....	
Rates and taxes(r) ... ... } Office and ground rent(r) ... }	1,083	1,117	673	{ 304 / 149	304 / 822		1,465 / 144	1,465 / 144	1,465 / 144	
Purchase of furniture(c) ...	2,792		2,466	1,047	3,513			(a)		(a) Included in Rs. 16,270.
Repair of furniture(c) ...	147		117	39	156			(a)		
Hot and cold weather charges (c)	999		239	876	1,115			(a)		
Tour charges(c)	60		54	11	65			(a)		
Postage charges(c)	2,559		1,380	1,583	2,963			(a)		
Telegram charges(c)	467		179	125	304			(a)		
Office expenses(c)	1,639		989	3,289	4,278			(a)		
Miscellaneous(c)	8,977		4,027	604	4,631			331		Add for rounding.
Total Supplies and Services and Contingencies ...	91,052	72,409	77,057	53,395	1,30,452		3,045	74,646	1,39,190	
									5,29,260	
Deduct for rounding	.....	.....	.....	.....	.....		.....	.....	144	
Total District Establishment ...	4,45,475	4,65,232	2,43,560	2,41,485	4,85,045		3,71,301	4,41,816	[illegible]16	
Total Collectors', Commissioners', &c., Establishments	5,63,588	6,19,000	3,01,875	3,16,086	6,17,961		5,13,109	5,94,000	6,81,000	

APPENDIX A.

	Deputy Collectors.		Deputy Collectors.
Bhagulpur	1	Gya	1
Monghyr	1	Chumparun	1
Doomka	1	Sarun	1
Burdwan	1	Durbhanga	1
Hughli	1	Lohardugga	1
Dacca	1		—
24-Pergunnahs	1	Total number ...	14
Moorshedabad	1		—
Patna	1		

H. P.—Reg. No 9678C—117—14-1-91.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 14TH JANUARY 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 815Bt., dated the 18th December 1890, submitting the estimates of the Excise Department for the year 1891-92.

The total revenue from Excise for the current year was originally estimated at Rs. 1,02,00,000. The Accountant-General has placed the revised estimate for the year at Rs. 1,03,00,000 against Rs. 1,04,75,326, the actuals of 1889-90. The receipts in the first eight months of the current year showed a decrease of Rs. 47,000 as compared with the receipts obtained in the corresponding period of last year. There is, however, no reason to anticipate a further falling off in receipts, and the revised estimate of Rs. 1,04,00,000 adopted in the Financial Resolution of this Government, dated the 19th October 1890, may be retained. The estimate of receipts of the Excise Commissioner, Bengal, for 1891-92, amounts to Rs. 1,04,56,000 in round numbers. This has been passed by the Board of Revenue and adopted by the Accountant-General, and is accepted.

2. The Accountant-General's estimate of expenditure for 1891-92 includes a provision of Rs. 46,400 for the salary of 14 Deputy Collectors employed in the several districts. There are at present 16 Deputy Collectors wholly employed on Excise duty at a cost of Rs. 56,400. The number of Deputy Collectors sanctioned by the Secretary of State for Excise work is 21, of whom one is employed as Personal Assistant to the Excise Commissioner. There are therefore 20 sanctioned appointments available for employment under District Officers, and additional provision of Rs. 12,000 will be made for the salary of four Deputy Collectors, in case all the appointments are filled up in the course of the year, bringing the estimate under this head up to Rs. 68,400. Under the head of "Sub-Deputy Collectors" a provision of Rs. 18,000 has been made for the salary of thirteen Sub-Deputy Collectors (exclusive of two officers employed at the Presidency) wholly employed on Excise duty. The actual salary of these officers amounts to Rs. 18,900, and this amount will be entered in the budget. A sum of Rs. 55,000 has been allotted by the Accountant-General for "Rewards." The actuals for the twelve months ending the 30th September 1890 amounted to Rs. 60,749, and as the accepted excise policy is now to give larger rewards than formerly, the Lieutenant-Governor considers that this grant should be raised to Rs. 65,000 for next year. Under the head of Contingencies, no provision has been made for the regrant of the savings of Rs. 4,875 on account of the year 1888-89, sanctioned in Government order No. F $\frac{1\text{-C}}{19}$ 10, dated the 28th July 1890, and this amount will now be added to the budget for 1891-92. The budget estimate for the current year for "Petty construction and repairs," which are now included under the head of Contingencies, is Rs. 55,022. A large expenditure was necessary on account of the extension of the central distillery system. The buildings erected are for the most part not borne on the books of the Public Works Department, and were constructed with the greatest expedition possible. It is necessary therefore to allow for a further considerable outlay next year for their repairs and improvements, and the Excise Commissioner asks for Rs. 34,000 for this purpose. Mr. Westmacott also applies for a special grant of Rs. 50,000 for over-head water supply into the new distilleries. Proposals of this kind must be considered with proper estimates and sanctioned separately for each distillery concerned, and the Lieutenant-Governor considers that it will be

sufficient to allow for next year a lump sum of Rs. 50,000 both on account of construction and repairs of distillery buildings and of improvements which it may be necessary to effect in regard to water-supply and other respects. A supplementary application has been made by the Excise Commissioner for a special grant of Rs. 15,000 next year on account of the increase in expenditure involved in the gradual substitution of sub-inspectors of a superior class in place of the excise darogas and mohurirs of the old stamp. It has, however, been decided by Government on more than one occasion that while this change in policy is very expedient and beneficial, it cannot be enforced at the cost of individuals who are now holding appointments in the department, and the Lieutenant-Governor is not prepared to burden the revenues with compensation pensions and gratuities on their account. It seems unnecessary therefore to make any additional allowance in the budget under this head. The Accountant-General's estimate under the remaining heads of account are accepted. The total grant for 1891-92 will amount to Rs. 6,81,000, and may be compared with the budget grant for the current year as follows:—

	Budget grant for 1890-91.	Budget grant for 1891-92.
	Rs.	Rs.
PRESIDENCY ESTABLISHMENT—		
Administrative establishment	58,514	58,920
Executive establishment	95,254	93,264
DISTRICT ESTABLISHMENT—		
Deputy Collectors	66,000	68,400
Sub-Deputy Collectors	15,000	18,900
District establishment	2,57,656	2,50,770
Travelling allowances	54,167	52,000
Supplies and contingencies	72,409	1,39,190
		6,81,444
Deduct for rounding	.....	444
Total ...	6,19,000	6,81,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Board of Revenue and the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Govt. of Bengal.

Nos. 254-55.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The 14th January 1891.

H. P.—Reg. No. 9679C—117—14-1-91.

BENGAL PROVINCIAL SERVICES.

[FILE F $\frac{1\text{-E}}{42}$ 1.]

No. 822Bt., dated Fort William, the 23rd December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

PROVINCIAL RATES BUDGET ESTIMATE OF RECEIPTS AND EXPENDITURE FOR 1891-92.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	REVISED ESTIMATE, 1890-91.		ESTIMATE OF 1891-92.		Passed by Government.	REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.			Proposed by the Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.													
RATES AND CESSES ON LANDS.													
Public Works Cess under Act IX (B.C.) of 1880.													
Cess on lands ... ... Cess on mines, railways, &c.	39,11,693	39,50,000	20,78,472	17,42,678	38,21,150	.....	.....	.....	.....	40,06,085	39,50,000	40,00,000	Increased receipts have been estimated in the districts of Maldah, Hooghly, Tipperah, Balasore, Shahabad, Pubna, Bogra, Hazaribagh, Pooree, Dacca, Furreedpore, Jessore, Patna, and Rungpore, with reference to actual collections, and in Bhagulpore and Midnapore on account of arrear demands; but in view of the actual collections adjusted in 1889-90 and the year ended 30th September 1890, I would not place the estimate at a higher figure than that adopted in the current year.
Total ...	39,11,693	39,50,000	20,78,472	17,42,678	38,21,150	.....	.....	.....	.....	40,06,085	39,50,000	40,00,000	
GENERAL MANAGEMENT OF WARDS' AND ATTACHED ESTATES.													
Rates levied for management of Wards' estates	62,972	59,500	47,438	16,847	64,285	3,500	.....	.....	.....	57,367	63,000	63,000	Based on actuals.
Four annas rate per cent. for treasury establishments	19,262	18,500	14,998	4,628	19,626	500	.....	.....	.....	17,985	19,000	19,000	
Total ...	82,234	78,000	62,436	21,475	83,911	4,000	.....	.....	.....	75,352	82,000	[illegible]	
Road Cess under Act IX (B.C.) of 1880.													
Proportionate cost of establishment for collecting cess ... . Cess on lands	3,12,096	2,67,000	1,38,101	1,57,616	2,95,717	.....	.....	.....	.....	3,34,728	3,20,000	3,20,000	*Vide* remarks under Expenditure.
MISCELLANEOUS.													
Miscellaneous receipts ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ..	3,12,096	2,67,000	1,38,101	1,57,616	2,95,717	53,000	.....	.....	.....	3,34,728	3,20,000	3,20,000	
GRAND TOTAL ...	43,06,023	42,95,000	22,79,009	19,21,769	42,00,778	57,000	.....	42,95,000	43,30,000	44,16,165	43,52,000	44,02,000	

PROVINCIAL SERVICES—*concluded.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Increase.	Decrease	Revised estimate, 1890-91.		Estimate of 1891-92		Passed by Government.	Remarks.
			Last six months of 1889-90	First six months of 1890-91	Total.			Proposed by the Accountant-General.	Passed by Government.	Proposed by Local Officers	Revised by Accountant-General.		
EXPENDITURE.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	
Collection of Rates and Cesses.													
Road and Public Works Cesses													
Establishment and contingencies for the collection of—													
Numbers. 1890-91. / 1891-92.													
Salaries.													
.. / 11 Deputy Collectors	16,064	.....	.....	.....	.....	.....	.....	.....	.....	28,200	.....	.	The estimates of the local officers have been based on increased collections in districts mentioned above. I have, however, adopted a smaller figure with reference to actuals of past years and the reduced estimate adopted under Receipts.
Sub-Deputy Collectors ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total Salaries	16,064	.....	.....	.....	.....	.....	.....	.....	.....	28,200	.....	.....	
Establishments.													
... / 433 Clerks and servants ...	1,19,849	.....	.....	.....	.....	.....	.....	.....	.....	1,17,433	.....	.....	
Temporary establishment	44,605	.....	.....	.....	.....	.....	.....	.....	.....	63,088	.....	.	
Total ...	1,64,454	.....	.....	.....	.....	.....	.....	.....	.....	1,80,521	3,77,000	3,77,000	
Contribution for pension of establishment for collection of road cess (⅛ of ⅛ of the sanctioned pensions)	.....	.....	.....	.....	.....	.....	.....	.....		9,042	.....	.....	
Allowances.													
Travelling allowances ...	235	.....	.....	.....	.....	.....	.....	.....	.....	2,677	.....	.....	
Contingencies.													
Process-serving charges ...	...	.....	.....	.....	.....	.....	.....	.....	.....	1,26,098	.....	...	
Postage charges	2,692	.....	.....	.....	.....	.....	.....	.....	.....	3,927	.....	.....	
Office expenses and miscellaneous	1,53,740	.....	.....	.....	.....	.....	.....	.....	...	40,857	.....	..	
Total ...	1,56,432	.....	.....	.....	.....	.....	.....	.....	.....	1,82,601	.....		
Grand Total ...	3,37,185	3,15,000	1,51,263	1,78,800	3,30,063	5,000	.....	3,48,000	3,48,000	3,91,322	3,77,000	3,77,000	
Deduct—Proportionate cost payable by Government for collection of Public Works Cess	.....	.....	.....	.....	.....	.....	.....	.....	.....	56,594	57,000	57,000	
Amount to be recovered from District Boards ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,34,728	3,20,000	[illegible]	

C E G—Reg. No. 9780—159—15-1-91.

FINANCIAL DEPARTMENT.

FINANCE

CALCUTTA, THE 7TH JANUARY 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 822Bt., dated the 23rd December 1890, submitting the estimates of Provincial Rates for the year 1891-92.

The estimate of total receipts from Provincial Rates for 1890-91, as sanctioned by the Government of India, is Rs. 42,95,000 against Rs. 43,06,023, the actuals of 1889-90. The Accountant-General has placed the revised estimate for the current year at the same figure and the estimate for next year at Rs. 43,52,000. The actual collections of the Public Works Cess during the first eight months of the current year, compared with the corresponding period of the last year, show a net increase of Rs. 12,000. The recoveries on account of the "Rate for the management of Wards' Estates" and the "Proportionate cost of establishment for collection of road cess" also show an improvement of more than Rs. 7,000 in the first seven months. In view of these results, the revised estimate for the current year will be raised to Rs. 43,30,000. The Accountant-General's estimates of receipts of Public Works Cess for 1891-92 is Rs. 39,50,000, the same as that of the sanctioned estimate of the current year. There is, however, likely to be a considerable increase in collections in consequence of revaluations which have lately been completed, and the Lieutenant-Governor considers that it will be quite safe to accept the figures proposed by local officers, which in round numbers may be set down at Rs. 40,00,000. Allowing for an increase of Rs. 50,000 under this head, the total receipts from Provincial Rates for next year will be raised to Rs. 44,02,000.

2. The expenditure for 1891-92 has been estimated by the Accountant-General at Rs. 3,77,000 against Rs. 3,91,322 proposed by the Board of Revenue, and Rs. 3,37,185, the actuals of 1889-90. The estimate is accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Board of Revenue, the Accountant-General, and the Revenue and Public Works Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 182-35.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 7th January 1891.

C. E. G—Reg. No. 96500—159—10-1-91.

CUSTOMS BUDGET ESTIMATE FOR 1891-92.

[FILE F 1-E/6 1.]

No. 782Bt., dated Calcutta, the 26th November 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1891-92.

CUSTOMS—VII.

HEADS AND ITEMS	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease	REVISED ESTIMATE, 1890-91.		ESTIMATE OF 1891-92.		Passed by Govern.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R	
Imperial.													In view of the actuals for the first six months of the current year, Rs. 21,46,000, and those for the 12 months ended 30th September 1890, Rs 43,86,000, the estimate proposed by the Board of Revenue seems fair. I therefore take Rs 43,40,000.
Sea Customs—Imports ..	24,45,683	24,50,000	12,39,279	12,78,393	25,37,672	74,000	.....			25,24,800	25,24,000		
Sea Customs—Exports	16,08,415	18,50,000	9,80,899	8,67 654	18,48,553	... ..	34,000			18,16,800	18,16 000		
Total Imperial ...	40,54,098	43,00,000	22,40,178	21,46,047	43,86,225	74,000	34,000	44,00,000	[illegible]	43,41 600	43,40,000	[illegible]	
Provincial.													
Warehouse and Wharf rent ..	2,953	1,500	1,583	1,482	3,065	1,500	... ..			1,500	3,000	3,000	Based on actuals.
Miscellaneous—													
Fees for registration of cargo boats	402	500	286	166	452	... ..	.....			190	500	500	Ditto ditto.
Other items	51,739	48,000	30,889	23,248	54,137	4,500	...			44,715	52,500	52,500	
Total Miscellaneous .	52,141	48,500	31,175	23,414	54 589	4,500	...			44,905	53,000	53,000	
Total Provincial ...	55,094	50,000	32,758	24,896	57,654	6,000	.....	50,000	[illegible]	46,405	56,000	56,000	
Total ...	41,09,192	43,50,000	22,72,936	21,70,943	44,43,879	80,000	34,000	44,50,000	[illegible]	43,88,005	43,96,000	[illegible]	
DETAILS													
Miscellaneous.													
Other items—													
Confiscation and penalties		3,000								2 850			
Amendment fees ..		3,800								4 2[illegible]5			
Overtime fees . ..		10,8[illegible]0								12,800			
Landing charges ...		600								500			
Sale of confiscated articles		600								500			
Certificate fees		50								65			
Demurrage fees		26,650								20,710			
Sale of unclaimed goods .		200								200			
Salt weighment fees		1 800								2,500			
Confiscations and penalties .		...								.. ..			
Cooly hire		450								225			
Salaries of amlahs cited as witnesses .		40								50			
Other items . ..		10								40			
Total ...	51,739	48 000								44,715			

ABSTRACT OF EXPENDITURE.	Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs	Rs.	L.	Rs.	Rs.	L.
Provincial.												
Sea Customs—Salaries, establishments and contingencies	5,38,776	5,50,000	2,39,019	2,64,508	5,03,527	.. ..	2,000	5,54,000		5,49,333	5,48,000	..

GRANT 9.—CUSTOMS—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENTS AND CONTINGENCIES.										
		CALCUTTA.										
		Salaries.										
1	1	Collector (2,250)	39,674	23,040	19,862	20,112	39,974		29,400	28,224	28,224	
1	1	Assistant Collector (800—1,000) ...		12,000					12,000	12,000	12,000	
		Total Salaries ...	39,674	35,040	19,862	20,112	39,974		41,400	40,224	40,224	
		Import Department.										
1	1	Clerk on Rs. 200 and over		6,600					6,600	6,600	6,600	
16	16	Clerks on less than Rs. 200 ...		11,328					10,308	10,308	10,308	Decrease due to appointment on minimum pay.
2	2	Servants...		168					168	168	168	
		Total Import Department ...		18,096					17,076	17,076	17,076	
		Export Department.										
2	2	Clerks on Rs. 200 and over ..		9,000					9,000	9,000	9,000	
12	12	Clerks on less than Rs. 200 ...		7,548					7,476	7,476	7,476	Decrease due to appointment on minimum pay.
4	4	Servants		336					336	336	336	
		Total Export Department ...		16,884					16,812	16,812	16,812	
		Account Department.										
2	2	Clerks on Rs. 200 and over ...		9,900					9,540	9,540	9,540	Decrease due to appointments on minimum pay.
12	12	Clerks on less than Rs. 200 ...		8,004					7,452	7,452	7,452	
8	8	Servants		696					696	696	696	
		Total Account Department ...		18,600					17,688	17,688	17,688	
		Cash Department.										
1	1	Clerk on Rs. 200 and over		3,600					3,600	3,600	3,600	
15	15	Clerks on less than Rs. 200 ...		6,516					6,504	6,504	6,504	Decrease due to appointment on minimum pay.
9	9	Servants		756					756	756	756	
		Total Cash Department ...		10,872					10,860	10,860	10,860	
		Miscellaneous Department.										
1	1	Clerk on Rs. 200 and over		2,520					2,760	2,760	2,760	
8	8	Clerks on less than Rs. 200 ..		5,244					5,232	(*a*)5,232	5,232	(*a*) Increase due to increments
26	26	Servants		2,400					2,400	(*b*)2,400	2,400	(*b*) Decrease due to appointments on minimum pay.
		Total Miscellaneous Department		10,164					10,392	10,392	10,392	
		Statistical Department.										
1	1	Clerk on Rs. 200 and over		5,400					5,400	5,400	5,400	
45	45	Clerks on less than Rs. 200 ...		20,344					20,244	(*b*)20,244	20,244	(*b*) Ditto ditto.
3	3	Servants		276					276	276	276	
				26,020					25,920	25,920	25,920	
		Deduct—Moiety of establishment transferred to "3)—Stationery and Printing, Government Presses, Government Publications Provincial"		13,020					12,960	12,960	12,960	
		Total Statistical Department ...		13,020					12,960	12,960	12,960	
		Total Collector's Establishment	84,721	87,636	34,248	39,981	74,229		85,788	85,788	85,788	
		CUSTOMS SHARE.										
		Appraising Establishment.										
8	7	Clerks on Rs. 200 and over... ...	34,891	31,740	14,602	17,736	32,338		29,820	29,820	29,820	Decrease due to appointment on minimum pay; provision accordingly made under the head following.
4	5	Clerks on less than Rs. 200... ...		4,680					6,120	6,120	6,120	*Vide* remark above.
5	5	Servants		420					420	420	420	
		Total Appraising Establishment	34,891	36,840	14,602	17,736	32,338		36,360	36,360	36,360	

49

GRANT 9—CUSTOMS—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Head and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890: Last six months of 1889-90.	Actuals of 12 months ending 30th September 1890: First six months of 1890-91.	Actuals of 12 months ending 30th September 1890: Total.	Revised estimate, 1890-91.	Estimate of 1891-92: Proposed by Local Officers.	Estimate of 1891-92: Revised by Accountant-General.	Recommended by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENT, AND CONTINGENCIES—*contd* CALCUTTA—*concluded*										
		Preventive Establishment.										
		Surgeon	...	... ..	. .	... .			.. ...	... ..		
1	1	Superintendent (Rs. 1,000)	10,449	12,000	5,323	6,000	11,323		12,000	12,000	12,000	
8	8	Inspectors (1 at Rs. 450, and 7 at Rs. 300—400)	35,503	36,120	14,873	18,275	33,148		37,080	37,080	37,[illegible]	Increase due to increments.
28	28	Preventive Officers on Rs. 200 and over	1,80,407	78,600	80,159	94,938	1,75,097		78,600	78,600	7[illegible]	
72	72	Preventive Officers on less than Rs 200		1,14,000					1,14,000	1,14,000	1,	
1	1	Clerk	132	144	1,467	72	3,187		144	144	[illegible]	
51	51	Servants	3,385	3,930		1,648			3,930	3,930	3,930	
149	149	Boat Establishment	16,041	16,041	6,680	8,053	14,733		16,161	16,161	16,161	Pay of one serang increased; *vide* Bengal Government No. C $\frac{1\text{-}E}{1}$ 12, dated 25th July 1889.
		Temporary Establishment .	17,038	24,530	8,395	9,309	17,704		16,530	16,530	16,[illegible]	Estimate of Collector retained, who assigns as his reason for the reduced provision the introduction of the patent scales.
		Total Preventive Establishment ..	2,71,955	2,85,365	1,16,897	1,38,295	2,55,192		2,78,445	2,78,445	[illegible]	
		Wharf Establishment.										
1	1	Wharf Supervisor (Rs. 250)	28,673	3,000	11,965	13,952	25,917		3,000	3,000	3,000	
20	20	Wharf Officers on less than Rs. 200		20,112					19,740	19,740	19,[illegible]	Decrease due to appointment on minimum pay.
18	18	Servants		1,572					1,572	1,572	1,572	
		Temporary Establishment ,	6,837	3,300	5,179	2,664	7,843		5,500	5,500	5,500	Estimate of Collector retained, it represents Rs. 2,200 on account of overtime and holiday fees for wharf officers at Budge-Budge and Rs 3,300 for the Calcutta wharf establishment.
		Budge-Budge Establishment ..	.....	4,644	.....	... ..	.....		4,908	(*a*) 4,908	4,908	(*a*) Increase due to increments.
		Total Wharf Establishment ..	35,510	32,628	17,144	16,616	33,760		34,720	34,720	34,7[illegible]	
		Allowances										
		Travelling allowances	1,556	1,600	677	705	1,382		1,600	1,600	1,[illegible]	
		Supplies and Services.										
		Petty construction and repairs	.....	300	.....	54	54		300	300		
		Purchase and repair of Preventive Service boats	8,460	5,000	7,207	598	7,805		5,000	5,000	[illegible]	
		Value of Dockyard service boats	..	5,000	.....	.. .	...		5,000	5,000	5,000	
		Value of Mint stores	142	. .	102	.... .	102		.....	..	..	
		Value of stores	426	300	1	.....	1		1,000	1,000	1,000	
		Compensation of Preventive Officers	... .	500	. .	.....	.....		...	.....	.	0
		Building patrol boats	... ..	. .	... ..	... ..	.....		400	400		
		Baggage landing charges	.....	.....	... .	.....	.. ..		.....	.....	....	
		Charges under Act VI of 1863— Rewards to informers ... ... Contingencies	501	1,300	310	530	849		1,100	1,100	1,	
		Total Supplies and Services ...	9,520	12,100	7,620	1,191	8,811		12,800	12,800	[illegible]	
		Contingencies.										
		Rents, rates and taxes	17,414	15,717	7,859	7,859	15,718		15,717	15,717	15,717	
		Postage charges ..	378	360	183	199	381		360	360	[illegible]	
		Purchase of books and publications	130	100	130	943	1,073		100	100	[illegible]	
		Office expenses and miscellaneous ...	5,007	4,824	1,944	1,786	3,730		4,900	4,713	4,71[illegible]	
		Purchase and repair of furniture	424	. ..	318	371	689		.. ...	.. .		
		Total Contingencies ..	23,353	21,001	10,436	11,158	21,594		21,077	20,890	[illegible]	
		TOTAL CALCUTTA .	5,01,189	5,12,510	2,21,486	2,45,704	4,67,280		5,12,190	5,10,827	[illegible]	
		BALASORE										
		ESTABLISHMENT.										
		Collector's Establishment.										
4	4	Clerks on less than Rs. 200 ...	1,607	1,620	661	928	1,589		1,620	1,620	1,	
2	2	Servants	... .	120	.....	60	60		120	120	[illegible]	
7	3	Boat establishment	... ..	768	.. ..	128	128		264	264	[illegible]	Establishment reduced; *vide* Bengal Government No. C. $\frac{1\,E}{2}$ dated 21st January 1890
		Temporary establishment ...	.....	..	.. ..	. ...	... .		.....	..		
		Total Collector's Establishment	1,607	2,508	661	1,116	1,777		2,004	2,004	2,124	

GRANT 9.—CUSTOMS.—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six month of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant General	Passed by Government.	Explanatory Remarks.
		Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENTS, AND CONTINGENCIES—*contd.*										
		BALASORE—*contd.*										
		Establishment—concluded.										
		Preventive Establishment.										
2	2	Preventive Officers	1,352	1,440	572	717	1,289		1,440	1,440	1,440	
2	2	Servants	238	120	109	54	163		120	120	120	
5	5	Boat establishment	1,074	564	402	256	658		564	564	564	
		Temporary establishment ...	34	203	19	15	34		200	200	200	
		Total Preventive Establishment ...	2,698	2,327	1,102	1,042	2,144		2,324	2,324	2,324	
		Total Establishment ...	4,395	4,835	1,763	2,158	3,921		4,328	4,328	4,448	
		Allowances.										
		Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
		Supplies and Services.										
		Petty construction and repairs	99	150	14	80	66		150	150	150	
		Repair of Preventive Service boats	4	50	4	.....	4		65	65	65	
		Value of Dockyard and supplies	.....	50	.....	.....	.....		50	50	50	
		Charges under Act VI of 1863										
		Rewards to informers ... ... / Contingencies	74	50	74	.....	74		50	50	50	
		Total Supplies and Services ...	177	300	64	80	144		315	315	315	
		Contingencies.										
		Rents rates and taxes	5	21	.....	10	10		23	23	23	
		Postage charges	119	120	67	46	113		120	120	120	
		Office expenses and miscellaneous	109	254	59	42	101		190	190	190	
		Total contingencies ...	233	395	126	98	224		333	333	333	
		TOTAL BALASORE ...	4,715	5,539	1,953	2,336	4,289		4,976	4,976	5,096	
		CHITTAGONG.										
		Salary.										
1	1	Collector (Rs. 600, personal allowance Rs. 100)	9,132	7,800	5,232	4,200	9,432		8,400	8,400	8,400	
		ESTABLISHMENT.										
		Collector's Establishment.										
6	6	Clerks	2,168	2,076	787	986	1,773		1,896	1,896	1,896	Decrease due to appointment on minimum pay.
14	14	Servants	980	984	407	489	896		984	984	984	
9	9	Boat establishment	774	780	319	390	709		780	780	780	
1	1	Appraising establishment ...	410	480	150	140	290		396	396	396	Decrease due to appointment on minimum pay.
		Temporary establishment ...	180	100	180	90	270		270	270	270	
		Total Collector's Establishment	4,452	4,420	1,843	2,095	3,938		4,326	4,326	4,326	
		Preventive Establishment.										
3	3	Inspectors	2,866	2,880	1,186	1,460	2,646		2,880	2,880	2,880	
10	10	Preventive officers	4,108	4,080	1,763	2,020	3,783		4,080	4,080	4,080	
		Clerks	.....	.....	.....	.....	.....		.....	.....	.....	
14	14	Boat establishment	1,143	1,152	472	576	1,048		1,152	1,152	1,152	
		Temporary establishment ...	11	205	.....	24	24		60	60	60	
		Total Preventive Establishment... ...	8,128	8,317	3,421	4,080	7,501		8,172	8,172	8,172	
		Wharf establishment ...	600	600	250	297	547		600	600	600	
		Temporary establishment ...	90	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	13,270	13,337	5,514	6,472	11,986		13,098	13,098	13,098	
		Travelling allowance of officers ...	.....	.....	.....	136	136		.....	.....	.....	
		Supplies and Services.										
		Petty construction and repairs	346	100	291	.....	291		100	100	100	
		Repair of Preventive Service boats	332	250	258	200	458		150	150	150	
		Charges under Act VI of 1863—										
		Rewards to informers	13	30	6	.....	6		30	30	30	
		Total Supplies and Services ...	691	380	555	200	755		280	280	280	

57

GRANT 9.—CUSTOMS.—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENT AND CONTINGENCIES.—*contd.*										
		CHITTAGONG.—*concld.*										
		Contingencies.										
		Rents, rates, and taxes	25	78	.....	50	50		94	94	94	
		Telegram charges	118	140	46	77	123		.....	.....	.....	
		Postage charges	50	50	25	25	50		50	50	50	
		Purchase of books and publications	53	25	53	.....	53		30	30	30	
		Office expense and miscellaneous	498	460	194	323	517		660	660	660	
		Total Contingencies ...	744	753	318	475	793		834	834	834	
		TOTAL CHITTAGONG ...	23,837	22,270	11,619	11,483	23,102		22,612	22,612	22,612	
		CUTTACK.										
		ESTABLISHMENT.										
		Collector's Establishment.										
1	1	Superintendent of Customs ( )...	2,700	1,800	1,200	1,220	3,020		1,800	1,800	1,800	
1	1	Assistant ( )		1,200		600			1,200	1,200	1,200	
3	3	Clerks	1,514	1,500	679	748	1,427		1,500	1,500	1,500	
2	2	Servants	168	168	84	84	168		168	168	168	
10	10	Boat establishment	1,173	1,176	588	585	1,173		1,176	1,176	1,176	
		Total Collector's establishment ...	5,555	5,844	2,551	3,237	5,788		5,844	5,844	5,844	
		Preventive Establishment.										
		Preventive officers	1,168	1,260	543	600	1,143		1,260	1,260	1,260	
		Temporary establishment ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Preventive Establishment ...	1,168	1,260	543	600	1,143		1,260	1,260	1,260	
		Total Establishment ...	6,723	7,104	3,094	3,837	6,931		7,104	7,104	7,104	
		Allowances.										
		Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
		Supplies and Services.										
		Petty construction and repairs	.....	100	.....	.....	.....		100	100	100	
		Purchase and repair of boats	.....	72	.....	.....	.....		72	72	72	
		Total Supplies and Services ...	.....	172	..	.....	.....		172	172	172	
		Contingencies.										
		Rents, rates, and taxes	.....	14	.....	.....	.....		14	14	14	
		Postage charges	30	30	20	10	30		30	30	30	
		Office expenses and miscellaneous	35	60	14	23	37		60	60	60	
		Total Contingencies ...	65	104	34	33	67		104	104	104	
		TOTAL CUTTACK ...	6,788	7,380	3,128	3,870	6,998		7,380	7,380	7,380	
		DACCA.										
		Establishment.										
1	1	Clerk	360	360	150	180	330		360	360	360	
1	1	Servant	72	72	30	114	144		72	72	72	
2	2	Boat establishment	156	156	65	.....	65		156	156	156	
		Total Establishment ...	588	588	245	294	539		588	588	588	
		Supplies and Services.										
		Petty construction and repairs	5	30	.....	.....	.....		.....	30	30	
		Purchase and repair of boats	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Supplies and Services ...	5	30	.....	.....	.....	.....	.....	30		

GRANT 9.—CUSTOMS—*concluded.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	
Expenditure—concluded.										
SEA CUSTOMS—SALARIES, ESTABLISHMENTS, AND CONTINGENCIES—*concluded.*										
DACCA—*concluded.*										
Contingencies.										
Rents, rates, and taxes	.....	.....	.....	.....	.....		.....	.....		
Postage charges	12	10	12	.....	12		10	10	10	
Office expenses and miscellaneous	98	102	47	40	87		132	132	132	
Total Contingencies ..	110	112	59	40	99		142	142	142	
TOTAL DACCA ...	703	730	304	334	638		760	760	760	
POORBE.										
NUMBERS. 1890-91. / 1891-92.										
ESTABLISHMENT.										
Collector's Establishment.										
1 / 1 Clerk	645	720	248	360	608		720	720	720	
Preventive Establishment.										
1 / 1 Preventive officer	600	600	250	300	550		600	600	600	
... / ... Servants	40	.....	.....	.....	.....		.....	.....	.....	
Total Preventive Establishment ...	640	600	250	300	550		600	600	600	
Total Establishment ...	1,285	1,320	498	660	1,158		1,320	1,320	1,320	
Allowances.										
Travelling allowances	.....	.....	.....	.....	.....	.....	.....	.....		
Supplies and Services.										
Petty construction and repairs	195	195	.....	.....	.....		60	60	60	
Contingencies.										
Rents, rates, and taxes	28	.....	14	7	21		.....	.....	.....	
Postage charges	20	25	10	10	20		25	25	25	
Office expenses and miscellaneous	16	40	7	14	21		40	40	40	
Total Contingencies ...	64	65	31	31	62		65	65	65	
TOTAL POORBE ...	1,544	1,580	529	691	1,220		1,445	1,445	1,445	
Deduct for rounding	.....	.....	.....	.....	.....		.....	.....	120	
	.....	.....	.....	.....	.....		.....	.....	5,48,000	
Total Sea Customs—Salaries, Establishments, &c.	5,38,776	5,50,000	2,39,019	2,64,508	5,03,527		5,49,335	5,48,000	5,48,120	

C. E. G.—Reg. No 8762C—147—23-12-90.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 20TH DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 782Bt., dated the 26th November 1890, submitting the estimates of Receipts and Expenditure of the Customs Department for the year 1891-92.

The estimate of Imperial receipts for the current year sanctioned by the Government of India was Rs. 43,00,000. With reference to the actuals of the first six months of the current year, and those for the twelve months ending 30th September 1890, the Accountant-General has placed the revised estimate for the current year at Rs. 44,00,000 and the estimate for next year at Rs. 43,40,000. The returns of customs duties furnished by the Board of Revenue show that the actual collections in the first seven months of the current year amounted to Rs. 24,91,395 against Rs. 20,67,286 in the corresponding period of last year. The receipts for the seven months thus show an increase of more than four lakhs, and with the present excellent rice harvest, there is every reason to expect an improvement over 1889-90 in exports during the last five months. The revised estimate for the current year is therefore raised to Rs. 45,00,000, and the estimate for next year will be placed at the same figure.

2. The estimate of Provincial receipts for the current year originally stood at Rs. 50,000, but in the Financial Resolution of the 19th October 1890 it was raised to Rs. 55,000. The Accountant-General has now placed the revised estimate at Rs. 50,000 and the estimate for next year at Rs. 56,000. The actuals for 1889-90 were Rs. 55,094, and the actuals of the first six months of 1890-91 show an increase of Rs. 2,500 over the first six months of that year. The revised estimate for the current year is accordingly placed at Rs. 56,000, and the same figure is accepted for the estimates for next year.

3. The total expenditure for the year 1891-92 has been estimated by the Accountant-General at Rs. 5,48,000 against Rs. 5,50,000, the sanctioned estimate for 1890-91, and Rs. 5,38,776 the actuals of 1889-90. The following table shows the heads under which the expenditure has been distributed:—

	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Accountant-General's estimate, 1891-92.
	Rs.	Rs.	Rs.
Calcutta	5,01,189	5,12,510	5,10,827
Balasore	4,715	5,530	4,976
Chittagong	23,837	22,270	22,612
Cuttack	6,788	7,380	7,380
Dacca	703	730	760
Poorée	1,544	1,580	1,445
Total ...	5,38,776	5,50,000	5,48,000

It is observed that no provision has been made for the extra boatmen in the Balasore Port whose retention was sanctioned in Government order No. C $\frac{1\cdot E}{2}$, dated the 21st January 1890. A sum of Rs. 120 will therefore be entered against "Temporary Establishment" under the port. With this addition the Accountant-General's estimate of expenditure is accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Board of Revenue and to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Govt. of Bengal.

Nos. F. $\frac{1\text{-E}}{6}$ 2-3.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 20th December 1890.

H. P.—Reg. No. 8763C—117—23-12-90.

ASSESSED TAXES [INCOME TAX] BUDGET ESTIMATE FOR 1891-92.

[FILE $\frac{1\text{-E}}{2}$ I.]

No. 784Bt., dated Fort William, the 28th November 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local officers.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Income-tax	41,66,919	40,50,000	19,64,497	23,48,486	43,12,983	1,50,000	.....	41,50,000	41,66,298	42,00,000	42,00,000	The actuals for the first six months of the current year, Rs. 23,48, show an improvement of Rs. 1,36 compared with the corresponding term in 1889-90, Rs. 22,02. The actuals for the 12 months ended 30th September 1890 give Rs. 43,13. I do not, however, place the estimate at the high figure which the actuals point to, but in view of the steady development in the receipts from this source in past years, I take Rs. 42,00.
Imperial share—one-half	20,83,459	20,25,000	.....	.....	.....	.....	.....	20,75,000	.....	21,00,000	21,00,000	
Provincial share—one half	20,83,460	20,25,000	.....	.....	.....	.....	.....	20,75,000	.....	21,00,000	21,00,000	

DETAILS.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by local officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs	Rs.	Rs.	
INCOME-TAX.										
Deductions by Government from salaries and pensions, &c.	4,43,837	4,26,000	2,18,347	2,22,030	4,40,377		4,43,547	42,00,000	42,00,000	
Deductions by Government from interest on Government securities	15,331	15,000	6,574	7,488	14,062		15,331			
Deductions by Government for income-tax on securities of local authority or company	30,055	35,000	16,622	17,960	34,582		30,055			
Ordinary collections ...	36,36,800	35,30,000	17,60,870	20,86,938	37,87,808		36,34,840			
Penalties	30,356	32,000	16,214	9,453	25,667		29,918			
Miscellaneous	10,540	12,000	5,870	4,617	10,487		12,607			
License-tax	.....	.....	.....	.....	.....		.....			
Total ...	41,66,919	40,50,000	19,64,497	23,48,486	43,12,983	41,50,000	41,65,298	42,00,000	42,00,000	

56

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Increase.	Decrease.	Revised Estimate, 1890-91.		Estimate of 1891-92.		Passed by Government.	Explanatory Remarks.
			Last six months of 1889-90.	First six months of 1890-91.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Board.	Revised by Accountant General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
Abstract of Expenditure.													
Collection of income-tax	1,61,614	1,92,000	63,179	85,153	1,48,332	1,000	.....	1,70,000	1,92,000	1,93,056	1,93,000	1,98,000	*Vide* details.
Imperial share—one-half	80,507	96,000						85,000	96,000		96,000	99,000	
Provincial share—one half	80,507	96,000						85,000	96,000		97,000	99,000	

Details.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Revised Estimate, 1890-91.		Estimate of 1891-92.		Passed by Government.	Explanatory Remarks.
			Last six months of 1889-90.	First six months of 1890-91.	Total.	Proposed by Accountant-General.	Passed by Government.	Proposed by Board.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collection of Income-tax.											
Salaries.											
Collector's local allowance ...	6,717	3,600	.....	.....	.....			3,600	3,600	8,400	
Deputy Collector		3,000	.....	3,300	3,300			3,000	3,000	3,000	
Total Salaries ...	6,717	6,600	.....	3,300	3,300			6,600	6,600	11,400	
Establishment.											
Assessors	52,934	75,648	19,446	27,118	46,564			55,440	55,440	55,440	
Clerks (above Rs. 200)	55,290	55,260	23,401	27,648	51,049			53,880	53,880	53,880	Establishment as revised by the Board of Revenue in circular order No. 168, reproduced with the following additions as advised by the Board of Revenue :—
Ditto (below Rs. 200)											
Servants	7,042	7,248	2,937	4,916	7,853			9,948	9,948	9,948	
Temporary establishment ...	7,128	11,000	2,673	2,278	4,951			12,040	12,040	12,040	
Total Establishment ...	1,22,394	1,49,156	48,457	61,960	1,10,417			1,31,308	1,31,308	1,31,308	
Allowances.											
Travelling allowances of officers	588	.....	141	240	311			.....	.....	.....	(a) Account placed at the disposal of the Board of Revenue to meet the cost of temporary establishment and contingencies required for the Warrant Department of the Collector's office, Rs. 10,000.
Travelling allowances of establishment	20,205	23,379	10,145	13,718	23,863			42,144	42,144	42,144	
Total Allowances ...	20,793	26,979	10,286	13,958	24,244			42,144	42,144	42,144	(b) Travelling allowance to income-tax assessor's peons, based on local estimates, Rs. 1,392.
Contingencies.											
Purchase of furniture	437	12,865	295	153	450			32	32	32	
Office expenses	1,328		467	624	1,091			2,912	2,912	2,912	
Tour charges	.....		.....	20	20			10,060	10,004	10,004	
Remuneration to copyists ...	24		.....	.....	.....						
Hot weather charges	764		156	479	635						
Repair of furniture	38		27	20	47						
Service telegrams	32		.....	14	14						
Do. postage stamps ...	7,620		3,491	4,419	7,910						
Miscellaneous	867		.....	204	204						
Total Contingencies ...	11,110	12,865	4,436	5,935	10,371			13,004	12,948	12,948	
Add for rounding ...	.....	.....	.....	.....	.....			.....	.....	200	
Total Collection of Income-Tax	1,61,614	1,92,000	63,179	85,153	1,48,332	1,70,000	1,92,000	1,93,056	1,93,000	1,98,000	

W J.—Reg No. 8795C—147—20-12-90.

57

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 18TH DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 784Bt, dated the 28th November 1890, submitting the Estimates of Receipts and Expenditure under Assessed Taxes for the year 1891-92.

The actual receipts from Income-tax in 1889-90 were Rs. 41,66,919, and the sanctioned estimate for the current year, amounting to Rs. 40,50,000, was raised to Rs. 41,50,000 in the Financial Resolution, dated the 19th October 1890. The Accountant-General has adopted this figure as the revised estimate for the current year, and has placed the estimate for 1891-92 at Rs. 42,00,000. The Accountant-General's figures are accepted.

2. The total expenditure for the collection of Income-tax for the current year was originally estimated at Rs. 1,92,000, but the Accountant-General has placed the revised estimate for the year at Rs. 1,70,000. On the recommendation of the Board of Revenue, sanction has already been granted to some increase in the strength and cost of the Income-tax establishment for the current year as shown below:—

			Rs.
Mofussil assessing establishment	...	...	86,832
Do. collectorate ditto	...	...	25,236
Postage and contingencies of ditto	...	..	10,848
Calcutta establishment	..	...	46,116
Postage and contingencies of ditto	...	...	2,100
Commissioner's office	...	...	4,500
Boards' offices	...	...	5,976
Warrant Department	...	...	10,000
			1,91,608
Add for rounding	...	...	392
Total	...	...	1,92,000

The revised estimate for 1890-91 will therefore stand at Rs. 1,92,000.

3. The estimate of expenditure for next year has been placed at Rs. 1,93,000. The estimate includes a provision of Rs. 3,600 for the local allowance of Rs. 300 per month drawn by Mr. Kilby. The Government of India have already sanctioned the appointment of a separate Collector of Income-tax in Calcutta on Rs. 700—1,000 per mensem, and a provision of Rs. 700 × 12 = 8,400 will accordingly be made under this head instead of Rs. 3,600 entered by the Accountant-General. The total grant for 1891-92 will therefore stand at Rs. 1,98,000 in round numbers.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Board of Revenue and the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. F $\frac{1\text{-E}}{2}$ 2-3.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 18th December 1890.

H. P.—Reg. No. 8799C—147—20-12-90.

[FILE F $\frac{1\text{-E}}{11}$ 27.]

No. 188BG, dated Darjeeling, the 19th September 1890.

From—A. L. HOME, ESQ., Conservator of Forests, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

I HAVE the honour to forward herewith the budget estimates of this Department for 1891-92, together with the revised estimate for 1890-91 and explanations of deviations from the sanctioned estimates for 1889-90 in the actuals for that year, for the consideration and orders of His Honour the Lieutenant-Governor. The prescribed statements of temporary establishments and of books, &c., required from England are attached to the estimates as appendices A and B.

2. The figures of the revised estimate for 1890-91 under Expenditure are Rs. 14,000 less than those of the sanctioned budget estimate for the year, and I would request the favour of your according sanction, under the last clause of section 105 of the Forest Department Code, to the distribution of the figures of the revised estimate under Expenditure being accepted as a redistribution of the sanctioned budget allotment for the current financial year.

FOREST DEPARTMENT, BENGAL—ESTIMATES, 1891-92.

EXPLANATORY NOTE.

CHAPTER I.

Actuals, 1889-90.

THE actuals for 1889-90 compare as follows with the estimates for that year and with the actuals of 1888-89:—

Budget heads	Actuals, 1888-89. Audit Office figures.	Actuals, 1888-89. Finance and revenue accounts figures	Sanctioned budget estimate, 1889-90.	Revised estimate, 1889-90.	Actuals, 1889-90.	Increase on budget estimate, 1889-90.	Decrease on budget estimate, 1889-90
RECEIPTS.	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	56,773	56,770	85,000	79,000	79,109	.....	5,891
II.—Timber and other produce removed from the forests by consumers or purchasers.	5,96,707	5,96,720	5,78,000	6,20,000	6,56,469	78,469	.....
III.—Drift and waif wood and confiscated forest produce	7,261	7,260	12,000	10,000	11,970	..	30
IV.—Revenue from forests not managed by Government.	.....	.....	.....	.....	.....	..	...
V.—Miscellaneous	16,166	16,160	15,000	21,000	21,170	6,170	...
Total Receipts	6,76,907	6,76,910	6,90,000	7,30,000	7,68,718	78,718	.....
EXPENDITURE							
A.—Conservancy and works.							
I.—Timber and other produce removed from the forests by Government agency	40,701	40,700	46,500	52,400	51,371	4,871	...
II.—Timber and other produce removed from the forests by consumers and purchasers	37,518	37,520	41,000	36,300	35,671	...	5,329
III.—Drift and waif wood and confiscated forest produce.	3,455	3,450	3,200	3,350	3,268	68	..
IV.—Revenue from forests not managed by Government	...	.....	.....	...	...	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....			.....	.....	.....	
VI.—Livestock, stores, tools and plant	14,466	14,470	15,000	20,200	19,370	4,370	...
VII.—Communications and buildings	24,075	24,080	28,500	22,400	21,594	.....	6,906
VIII.—Demarcation, improvement, and extension of forests.	41,902	42,700	50,300	46,100	32,273	.....	18,027
IX.—Miscellaneous	3,440	3,370	4,500	5,250	4,723	223	.....
Total A, Conservancy and works	1,65,557	1,66,290	1,89,000	1,86,000	1,68,270	...	20,730
B.—Establishments							
I.—Salaries	1,72,776	1,72,770	1,96,915	1,83,560	1,82,561	.....	14,354
II.—Travelling allowances	28,986	28,990	33,500	31,900	31,441	..	2,059
III.—Contingencies	8,152	8,150	9,585	8,540	7,993		1,592
Total B, Establishments	2,09,914	2,09,910	2,40,000	2,24,000	2,21,995	..	18,005
Grand Total Expenditure	3,75,471	3,76,200	4,29,000	4,10,000	3,90,265	.....	38,735
Surplus	3,01,436	3,00,710	2,61,000	3,20,000	3,78,453	1,17,453	..

2. The actuals for 1888-89 as now recorded, as received from the Audit Office, do not agree with those entered as the actuals for that year in Chapter I of the Estimates, 1890-91, submitted in September 1889; in November of that year Rs. 7,302 were added by the Comptroller and Auditor-General (Forests) on account of share of Revenue Survey charges in Angul, Orissa; and still further alterations appear to have been made subsequently which have not been intimated to the Conservator, for in the printed Finance and Revenue Accounts of the Government of India for 1888-89, the final figures under AVIII—*Demarcation, Improvement and Extension of Forests*, are given as Rs. 4,270 against the Comptroller-General's *amended* figure, Rs. 41,902, and those under AIX—*Miscellaneous*, as Rs. 337 against his *original* figure, Rs. 3,440. These alterations affect totals and reduce the previously recorded surplus of 1888-89 from Rs 3,01 436 to Rs. 3,00,710.

3. The Government of India, in the Resolution of the Department of Finance and Commerce, No 1798A, dated 3rd April 1889, sanctioned the totals of the figures of the budget estimate for 1889-90 as above recorded, and those of the revised estimate were sanctioned in its Resolution No. 1471, dated 28th March 1890; these latter are the latest telegraphed figures. Special sanction was accorded in the Financial Department letter No 9F. dated 10th January 1890, to an additional grant of Rs 21,000 for expenditure in the Darjeeling Division during 1889-90 over and above the budget estimate, but it was found that the extra funds were not necessary owing to savings in expenditure in other Divisions.

4. The Comptroller and Auditor-General (Forests), in his letter No. 869, dated $\frac{18th}{21st}$ July 1890, intimated that Rs. 247 had been deducted from the budget grant of this Department and transferred to the Public Works Budget, in accordance with the orders contained in the Bengal Government lettter No. 4020—661 For, dated 16th November 1889,

and directed the reduction of the provisionally sanctioned revised estimate for 1889-90 by that amount. As, however, the latest telegraphed figures of March 1890, which provided for this reduction, have been accepted by the Government of India as the revised estimate, it is not specially shown above.

REVENUE.

I.—Timber and other produce removed from the forests by Government agency.

5. (*a*) *Timber.*—Actuals, 1888-89, Rs. 16,534, budget estimate, 1889-90, Rs. 29,500; revised estimate, Rs. 16,000; actuals, Rs. 16,323. The difference between the budget estimate figures and actuals is in the Singhbhoom Sub-division and in the Orissa Division; in the former the sale of sleepers on stock was not effected to the extent anticipated, and in the latter the demand on the depôts was even less than in the previous year, the forests still remaining open owing to scarcity of crops.

(*b*) *Firewood and charcoal.*—Actuals, 1888-89, Rs. 36,395; budget estimate, 1889-90, Rs. 41,000; revised estimate, Rs. 55,000; actuals, Rs. 54,457. As anticipated, the demand on the depôts in Darjeeling increased considerably.

(*c*) *Bamboos.*—Actuals, 1888-89, Rs. 3,211; budget estimate, 1889-90, Rs. 13,000; revised estimate, Rs. 7,000; actuals, Rs. 7,013. The anticipated sales in Palamow were not effected, and in Orissa the continued opening of the forests for the practically free extraction of bamboos for sale as well as for home use naturally precluded any demand on the depôts.

(*e*) *Grass and other minor produce.*—Actuals, 1888-89, Rs. 633; budget estimate, 1889-90, Rs. 1,500; revised estimate, Rs. 1,000; actuals, Rs. 1,316. The increase in actuals is chiefly due to the sale of elephant tusks found in the Baxa forests, the anticipated receipts in Singbhoom by sale of minor produce in Singbhoom were not fully realized.

II.—Timber and other produce removed from the forests by consumers and purchasers.

6. *Head II, Commutation fees.*—Actuals, 1888-89, Rs. 3,894; budget estimate, 1889-90, Rs 9,500; revised estimate, Rs. 4,000; actuals, Rs. 3,816. When the budget estimate was framed, it was anticipated that arrear house-license fees due from Khorda Government ryots in Orissa would be realized; all arrears have, however, since been remitted.

(*a*) *Timber.*—Actuals, 1888-89, Rs. 3,09,821; budget estimate, 1889-90, Rs. 2,67,000; revised estimate, Rs. 3,38,000; actuals, Rs. 3,66,216. A further sustained increase over the actuals of 1887-88 (Rs. 2,48,138) was not anticipated to any great extent when the budget estimate was framed. As a fact, however, the following Divisions show increased demand by purchasers for timber to the value stated over actuals of 1888-89:—Julpigori, Rs. 19,497, Sunderbuns, Rs. 40,965; in the other Divisions the demand showed a slight modification and was less by an aggregate amount of Rs. 4,067, chiefly in Darjeeling and Chittagong.

(*b*) *Firewood and charcoal.*—Actuals, 1888-89, Rs. 1,57,826; budget estimate, 1889-90, Rs. 1,57,500; revised estimate, Rs. 1,50,000; actuals, Rs. 1,53,802. The variation in demand was generally small, the chief increase being in the Julpigori Division, where it was Rs. 2,564, and the chief decrease in the Darjeeling Division—Rs. 2,836; there was also a decrease of Rs. 2,175 in the Sunderbuns Division and of Rs 1,508 in Orissa, the continued decrease in the latter case being due to the opening of the forests to the public to alleviate distress.

(*c*) *Bamboos.*—Actuals, 1888-89, Rs. 37,969; budget estimate, 1889-90, Rs. 47,500; revised estimate, Rs, 35,000; actuals, Rs. 38,714. Improvement was anticipated in the Chittagong and Orissa Divisions when the budget estimate was framed, but the demand remained practically the same as in the previous year owing to continued disturbances in the Hill Tracts and concessions in Orissa, and there was a slight improvement in the Darjeeling Division.

(*d*) *Grazing and fodder grass*—Actuals, 1888-89, Rs. 9,311; budget estimate, 1889 90, Rs. 8,000; revised estimate, Rs. 11,000; actuals, Rs. 11,079. Improved demand for both grazing and fodder grass was general, but chiefly in the Darjeeling Sub-division, where the receipts increased by Rs. 1,242.

(*e*) *Other minor produce.*—Actuals, 1888-89, Rs. 77,886; budget estimate, 1889-90, Rs. 88,500; revised estimate, Rs. 82,000; actuals, Rs. 82,842. There was a falling off, instead of an improvement as anticipated, in Chittagong, and the receipts in Orissa from this source were reduced by half for the reasons above indicated. The expected improvement over previous years' actuals in the Sunderbuns amounted to Rs. 7,581 instead of Rs. 8,834 as provided in the budget estimate.

III.—Drift and waif wood and confiscated forest produce.

7. Actuals, 1888-89, Rs 7,261; budget estimate, 1889-90, Rs. 12,000; revised estimate, Rs. 10,000; actuals, Rs. 11,970. The improvement was realized in nearly all cases where it was expected.

V.—Miscellaneous.

8. Actuals, 1888-89, Rs. 16,166; budget estimate, 1889-90, Rs. 15,000; revised estimate Rs. 21,000; actuals, Rs. 21,170. Improvement general, but principally in the Sunderbuns and Chittagong, where the receipts under this head increased by Rs. 3,679 and by Rs. 1,025

respectively; in the former the increase is in right of way, time expiry, and boat license fees, and in the latter in preliminary pass fees for entering the forests, chiefly realized during the last two months of the year.

EXPENDITURE.

A.—Conservancy and Works.

I.—Timber and other produce removed from the forests by Government agency.

9. (*a*) *Timber.*—Actuals, 1888-89, Rs. 7,047; budget estimate, 1889-90, Rs. 12,000; revised estimate, Rs. 7,900; actuals, Rs. 7,542. Departmental operations in timber were kept as low as possible, and resorted to only in cases of special indents and when purchasers of standing timber did not come forward for what it was decided to fell during the year.

(*b*) *Firewood and charcoal.*—Actuals, 1888-89, Rs. 27,384; budget estimate, 1889-90, Rs. 27,000; revised estimate, Rs. 40,500; actuals, Rs. 40,239. Due, as anticipated in revised estimate, to necessity for augmenting the then existing stocks of fuel required to meet the demands on the Darjeeling depôts; there is a corresponding excess increase in revenue, and the depôts were well stocked at close of the year.

(*c*) *Bamboos.*—Actuals, 1888-89, Rs. 5,979; budget estimate, 1889-90, Rs. 6,700; revised estimate, Rs. 3,600; actuals, Rs. 3,340. The demand on depôts in Palamow not being as large as was expected, works were curtailed.

(*e*) *Grass and other minor produce.*—Actuals, 1888-89, Rs. 291; budget estimate 1889-90, Rs. 800; revised estimate, Rs. 400; actuals, Rs. 250. Expenditure in Singbhoom was less than originally anticipated.

II.—Timber and other produce removed from the forests by consumers or purchasers.

10. Actuals, 1888-89, Rs. 37,518; budget estimate, 1889-90, Rs. 41,000; revised estimate, Rs. 36,300; actuals, Rs. 35,671. The reduction in the budget estimate is in cost of repairs to steamers and boats in the Sunderbuns It was expected that the thorough repairs to *Seal* would be completed and charged during the year, but this was not the case, and expenditure in other Divisions on temporary establishments was generally somewhat less than was expected.

III.—Drift and waif wood and confiscated forest produce.

11. Actuals, 1888-89, Rs. 3,455; budget estimate, 1889-90, Rs. 3,200; revised estimate, Rs. 3,350; actuals, Rs. 3,268. No remarks.

VI.—Live-stock, stores, tools and plant.

12. Actuals, 1888-89, Rs. 14,466; budget estimate, 1889-90, Rs. 15,000; revised estimate, Rs. 20,200; actuals, Rs. 19,370. Increase in the Sunderbuns Division, where special sanction was accorded in Government letter No. $\frac{1459}{531}$ For., dated 11th September 1889, to the purchase of six teakwood patrol boats, the cost of which, Rs 7,200, was debited during the year, 12 teakwood dinghies were also purchased at a total cost of Rs. 1,824. In other Divisions the expenditure under this head was somewhat less than in the previous year.

VII.—Communications and buildings.

13. Actuals, 1888-89, Rs. 24,075; budget estimate, 1889-90, Rs. 28,500; revised estimate, Rs. 22,400; actuals, Rs. 21,594. The expenditure on *roads* was nowhere up to the original estimate, the chief defect being in Singbhoom, where Rs. 906 were expended out of a grant of Rs. 4,000. Under *buildings* the expenditure was Rs. 13,906 against the estimate of Rs. 13,300.

VIII.—Demarcation, improvement, and extension of forests.

14. Actuals, 1888-89, Rs. 41,902 according to Audit Office figures and Rs. 42,700 according to the printed Finance and Revenue accounts of that year; budget estimate 1889-90, Rs. 50,300, including Rs. 9,000 added by Government of India for share of survey charges; revised estimate, Rs. 46,100; actuals, Rs. 32,273 so far as known, but the share of survey charges debitable to this Department for surveys being carried on by the Survey Department in Julpigori and Angul have not yet been intimated to the Conservator; it is probable that the revised estimate figures represent approximately the sum that will be eventually debited against the Department for the year under this head. The actuals under all sub-heads vary by small amounts from those of the previous year.

IX.—Miscellaneous.

15. Actuals, 1888-89, Rs. 3,440 according to Audit Office figures and Rs. 3,370 according to the printed Finance and Revenue Accounts of, that year; budget estimate, 1889-90, Rs. 4,500; revised estimate, Rs 5,250; actuals, Rs. 4,723. Fluctuations from previous years' actuals general, but chiefly in the Sunderbuns Division, where *other charges* increased by Rs. 1,012 owing to grants of rewards to subordinates and others in detecting forest offences, or which compensation was accepted under section 67 of the Indian Forest Act.

62

B.—Establishments.

I.—Salaries.

16. Actuals, 1888-89, Rs. 1,72,776; budget estimate, 1889-90, Rs. 1,96,915; revised estimate, Rs. 1,83,560; actuals, Rs. 1,82,561. Increase in actuals under all sub-heads except *Subordinate forest and depôt establishments*, which were not worked up to full sanctioned strength, many men being away on leave, while a larger number of gazetted officers were present on duty than in the previous year and office establishments were more fully maintained. In the budget estimate the absence of Mr. Fowler, Deputy Conservator, on furlough, and deputation of Mr. Mendes, Sub-Assistant Conservator, to the Central Provinces, were not anticipated, and their joint salaries amount to Rs 8,400, nor was it expected that so many of the forest and depôt staff would be away on leave.

II.—Travelling allowances.

17. Actuals, 1888-89, Rs. 28,986; budget estimate, 1889-90, Rs. 33,500; revised estimate, Rs. 31,900; actuals, Rs. 31,441. Variations under sub-heads practically proportionate to those under *I.—Salaries*, and due to the same causes.

III.—Contingencies.

18. Actuals, 1888-89, Rs. 8,152; budget estimate, 1889-90, Rs. 9,585; revised estimate, Rs. 8,540; actuals, Rs. 7,993. Variations of small amounts under all sub-heads.

SUMMARY OF RESULTS OF THE YEAR.

REVENUE.

19. Actuals, 1888-89, Rs. 6,76,907; budget estimate, 1889-90, Rs. 6,90,000; revised estimate, Rs. 7,30,000; actuals, Rs. 7,68,718; increase over 1888-89 in actuals, Rs. 91,811.

The increase of Rs. 78,718 over the budget estimate, which was partly anticipated in the revised estimate, is chiefly due to the following causes:—

Under *I*, estimate; Rs. 85,000, revised, Rs. 79,000; actuals, Rs. 79,109; decrease on estimate, Rs. 5,891. Under (*a*), *Timber*, the decrease of Rs. 13,177 is accounted for in Singbhoom, where the private forests continue to be more resorted to than was expected and the sleepers on hand were not disposed of, and in Orissa, where the continued opening of forests to the public decreases the demands on the depôts. Under (*b*) *Firewood and charcoal*, the increase of Rs. 13,457 is in Darjeeling, where the depôts continue to be more largely resorted to by the public than was anticipated. Under (*c*), *Bamboos*, the decrease of Rs. 5,987 is owing to the demand on depôts in Palamow having been overestimated, and the decrease of Rs. 184 under (*e*), *Grass and other minor produce*, is an ordinary fluctuation.

Under *II*, estimate, Rs. 5,78,000; revised, Rs. 6,20,000; actuals, Rs. 5,56,469; increase on estimate Rs. 78,469. Under *Commutation fees*, the decrease of Rs. 5,684 is in Khorda, where the anticipated collection of arrears due has been abandoned owing to the hardship which Government ryots have been put to owing to previous failure of their crops. Under (*a*), *Timber*, the increase of Rs. 99,216 is chiefly made up, with minor fluctuations elsewhere, of Rs. 22,831 in Julpigori and Rs. 82,473 in the Sunderbuns, where this large extra demand was not anticipated. Under (*b*) *Firewood and charcoal*, the decrease of Rs. 3,698 is due to the continued opening of the forests in Orissa for the removal of fuel for sale as well as for the use of the ryots, which was not anticipated. Under (*c*), *Bamboos* the decrease of Rs 8,786 is owing to the re-opening of trade in the Chittagong Hill Tracts not having been carried out to the extent anticipated and to the causes specified above in Orissa. Under (*d*), *Grazing and fodder grass*, the improvement of Rs. 3,079 was general. Under (*e*), *Other minor produce*, the decrease of Rs. 5,658 is due chiefly to the causes in Chittagong and Orissa noticed above.

Under *III*, estimate, Rs. 12,000; revised, Rs. 10,000; actuals, Rs. 11,970; decrease on estimate, Rs. 30.

Under *V*, estimate, Rs. 15,000; revised, Rs. 21,000; actuals, Rs. 21,170; increase on estimate, Rs. 6,170, in Sunderbuns and Chittagong, where miscellaneous fees increased to a larger extent than was originally anticipated.

A.—Conservancy and Works.

20. Actuals, 1888-89, Rs. 1,65,557 (Audit Office figures) or Rs. 1,66,290 (Finance and Revenue Accounts figures); budget estimate, 1889-90, Rs. 1,89,000; revised estimate, Rs. 1,86,000; actuals (so far as intimated by the Audit Office), Rs. 1,68,270; variation in actuals, Rs 2,713, so far as known, but there will probably be a further debit of about Rs. 14,000 on account of share of Survey Department charges for work being done in Julpigori and Angul, which will bring the expenditure up to about Rs. 1,83,000.

The variations from the budget estimate figures are:—

Under *AI.*, the expenditure was Rs. 4,871 more than the estimate, owing to increased fuel operations in Darjeeling, which more than repaid themselves in increased revenue and balance of stock ready to bring into depots; under *AII.*, the decrease of Rs. 5,329 is due chiefly to the cost of repairs to steamers and boats in the Sunderbuns budgetted for not

having been charged during the year; under AIII the increase is Rs. 68; under AVI, the increase of Rs. 4,370 is due to purchase of new boats and dinghies in the Sunderbuns to replace those past repair and increase supervision; under AVII, the decrease of Rs. 6,906 is due to anticipated works on roads not having been carried out, chiefly in Singbhoom; under AVIII, about Rs. 14,000 of the decrease of Rs. 18,027 will probably be subsequently debited against the Department on account of survey charges; under AIX the increase is Rs. 223.

B—Establishments.

21. Actuals, 1888-89, Rs. 2,09,914; budget estimate, 1889-90, Rs. 2,40,000; revised estimate, Rs. 2,24,000; actuals, Rs. 2,21,995.

Increase of Rs. 12,081 in actuals is under *I—Salaries*, and *II—Travelling allowances*, owing to the larger number of gazetted officers on duty than in the previous year, while under *III—Contingencies*, the actuals are less by Rs. 159.

Decrease of Rs. 18,005 on budget estimate is due chiefly to one Deputy and one Sub-Assistant Conservator having been absent during the year, and to several subordinates in the forest and depôt establishments having taken leave, which was not anticipated; also to the charges for travelling allowances and contingencies having been overestimated on the assumption of the full staff being present on duty.

SURPLUS.

22. The actual surplus, as per accounts, is Rs. 3,78,453, the largest on record, and Rs. 1,17,453 better than was anticipated when the budget estimate was passed. To the actual surplus may be added Rs. 1,948, the increased value of timber, &c., on hand at close of the year, thus bringing the value of the results of the year's working up to Rs. 3,80,401.

Chapter II.

Revised Estimate, 1890-91.

23. The following are the figures of the budget estimate, 1890-91, sanctioned by the Government of India in the Department of Finance and Commerce, Accounts and Finance Resolution, dated 28th March 1890, No. 1471, and those estimates and accounts proposed as the revised estimate:—

Budget Heads.	Sanctioned budget estimate, 1890-91.	Proposed revised estimate, 1890-91.	Increase.	Decrease.
Receipts.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	1,07,000	82,700	.....	24,300
II.—Timber and other produce removed from the forests by consumers or purchasers	6,27,000	6,38,200	11,200	.....
III.—Drift and waif wood and confiscated forest produce	13,500	14,300	800	.
IV—Revenue from forests not managed by Government	..	.....	.....	.....
V.—Miscellaneous	22,500	20,800	.....	1,700
Total Receipts	7,70,000	7,56,000	.....	14,000
Expenditure.				
A.—Conservancy and Works.				
I.—Timber and other produce removed from the forests by Government agency	6,000	46,600	.....	19,400
II.—Timber and other produce removed from the forests by consumers or purchasers	43,500	39,400	.....	4,100
III.—Drift and waif wood and confiscated forest produce	4,500	3,400	.....	1,100
IV.—Revenue from the forests not managed by Government	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant	18,000	36,100	18,100	.....
VII.—Communications and buildings	27,500	27,000	.....	500
VIII.—Demarcation, improvement, and extension of forests	54,000	50,200	.....	3,800
IX.—Miscellaneous	5,500	6,300	800	.....
Total A.—Conservancy and works	2,19,000	2,09,000	.....	10,000
B.—Establishments.				
I.—Salaries	2,00,463	1,93,827	.....	6,536
II.—Travelling allowances	30,000	33,000	3,000	.....
III.—Contingencies	9,537	9,173	.....	364
Total B.—Establishments	2,40,000	2,36,000	.....	4,000
Grand Total Expenditure	4,59,000	4,45,000	.....	14,000
Estimated surplus	3,11,000	3,11 000	.....	.....

The following remarks explain the alterations that are proposed in the revised estimate:—

RECEIPTS.

I.—Timber and other produce removed from the forests by Government agency.

24. Sanctioned estimate, Rs. 1,07,000; revised estimate, Rs. 82,700; difference less, Rs. 24,300.

The estimated receipts under (*a*), *Timber*, are reduced from Rs. 13,000 to Rs. 19,000; the principle charge is in the Buxa Sub-division of Rs. 12,000: this is due to the Cooch Behar State having decided to purchase from permit-holders, who have large stocks in hand, instead of from depôts, and owing to carting having been stopped over the roads in that State to the Kawnia Depôt; the logs ready for transport will not reach Kawnia in time for any considerable sales to be effected during the current year, as they must now be sent round by boats. Under (*b*), *Firewood and charcoal*, the estimate has been reduced from Rs. 62,000 to Rs. 57,500, as the full anticipated increase in demand in Darjeeling is not expected to be realized and that in Singbhoom was also overestimated. Under (*c*), *Bamboos*, the estimate has had to be reduced from Rs. 11,400 to Rs 4,200, as it has been found necessary to curtail the outturn of the Palamow forests under departmental working in order to regulate the future supply; and the anticipated receipts from (*e*), *Grass and other minor produce*, have been increased from Rs. 600 to Rs. 2,000, the actuals for the first five months being over Rs. 1,100.

II.—Timber and other produce removed from the forests by consumers or purchasers.

25. Sanctioned estimate, Rs. 6,27,000; revised estimate, Rs. 6,38,200; difference more, Rs. 11,200.

Under main head II, the estimate is reduced from Rs. 8,400 to Rs. 6,400 owing to the abandonment of claims to arrear fees due from Government tenants on the estate.

The estimate for (*a*), *Timber*, has been raised from Rs. 3,20,600 to Rs. 3,30,900; the previous year's actuals under this sub-head were Rs. 3,66,216, but as there has been a falling off in receipts in the Sunderbuns during the first five months of the current year, owing chiefly, it is believed, to the prevalence of storms, it is not considered safe to estimate up to the revenue of 1889-90. Under (*b*), *Firewood and charcoal*, the figure has been reduced from Rs. 1,62,000 to Rs. 1 59,600 on a consideration of the latest estimates and the actuals up to date. Under (*c*), *Bamboos*, a reduction of Rs. 1,100 has been made, chiefly in consideration of concessions to Government ryots in Orissa; under (*d*), *Grazing and fodder grass*, the estimate has been raised from Rs. 10,300 to Rs. 11,900, and under (*e*), *Other minor produce*, from Rs 81,800 to Rs. 86,600 after consideration of the actuals up to date.

III—Drift and waif wood and confiscated forest produce.

26. Sanctioned estimate, Rs 13,500; revised estimate, Rs. 14,300; difference more, Rs 800. The receipts to date in the Julpigori Sub-division more than cover this increase in the actuals up to date; other Divisions also show better prospects.

V.—Miscellaneous.

27. Sanctioned estimate, Rs 22,500; revised estimate, Rs. 20,900; difference less, Rs 1,700. There is a falling off of actuals compared with the first five months in the Sunderbuns Division.

EXPENDITURE.

A.—Conservancy and Works.

I.—Timber and other produce removed from the forests by Government agency.

28. Sanctioned estimate, Rs. 66,000; revised estimate, Rs. 46,600; difference less, Rs. 19,400. There will be a decrease in expenditure under all sub-heads owing to curtailment of departmental operations wherever possible. Under (*a*), *Timber*, the reduction is Rs 7,500, chiefly in the Buxa and Singbhoom Sub-divisions; under (*b*), *Firewood and charcoal*, Rs. 7,700, chiefly in the Darjeeling Sub-division, where requirements were overestimated; under (*c*), *Bamboos*, Rs. 4,150 in Palamow and Singbhoom Sub-divisions; in the former owing to a modified system of working, and in the latter to leaving the extraction in the hands of consumers and purchasers; under (*c*), *Grass and other minor produce*, Rs. 50.

II.—Timber and other produce removed from the forests by consumers or purchasers.

29. Sanctioned estimate, Rs. 43,500; revised estimate, Rs. 39,400; difference less, Rs. 4,100 after a revision of the actual requirements in all Divisions.

III.—Drift and waif wood and confiscated forest produce.

30. Sanctioned estimate, Rs. 4,500; revised estimate, Rs. 3,400; difference less, Rs. 1,100 as above.

VI.—Live-stock, stores, tools and plant.

31. Sanctioned estimate, Rs. 18,000 ; revised estimate, Rs 36,100 ; difference more, Rs. 18,100. Increase, after redistribution of sanctioned amount, to meet part cost of a new steamer for the Sunderbuns Division, sanction to the building of which at the Government Dockyard, Kidderpore, was applied for in letter No. 81 $\frac{T.P}{G}$, dated 13th June 1890, to the Government of Bengal. As the construction of the new steamer has not yet been commenced, it is not considered necessary to provide for her full cost in the cost in the current year's estimate.

VII.—Communications and buildings.

32. Sanctioned estimate, Rs. 27,500 ; revised estimate, Rs. 27,000 ; difference less Rs. 500.

VIII.—Demarcation, improvement, and extension of forests.

33. Sanctioned estimate, Rs. 54,000 ; revised estimate, Rs. 50,200 ; difference less Rs. 3,800. Decrease general, except under (*c*), *Surveys and working plans*, and (*d*), *Sowing and planting*, for which full amounts sanctioned will be necessary on a consideration of the latest estimates.

IX.—Miscellaneous.

34. Sanctioned estimate, Rs. 5,500 ; revised estimate, Rs. 6,300 ; difference more, Rs. 800 on a revision of probable actual requirements for refunds, law charges, and payments of rewards to informants and subordinates.

B.—Establishments.

I.—Salaries.

35. Sanctioned estimate, Rs. 2,00,463 ; revised estimate, Rs. 1,93,827 ; difference less, Rs. 6,536 ; savings will occur owing to full sanctioned strength of establishments of all classes not being present on duty.

II.—Travelling allowances.

36. Sanctioned estimate, Rs 30 000 ; revised estimate, Rs. 33,000 ; difference, more, Rs. 3,000, due chiefly to several bills having stood over from 1889-90 instead of their having been passed and disbursed in that year.

III.—Contingencies.

37. Sanctioned estimate, Rs. 9,537 ; revised estimate, Rs. 9,173 ; difference less, Rs. 364.

Summary of Revised Estimate, 1890-91.

38. The revised estimate is :—Receipts, Rs. 7,56,000, against the sanctioned estimate, Rs. 7,70,000 ; difference less, Rs. 14,000. Expenditure, Rs. 4,45,000, against Rs. 4,59,000 ; difference less, Rs. 14,000. The estimated surplus thus remains at Rs. 3,11,000.

39. The decrease under estimated receipts is made up of Rs. 24,300 under *I.—Timber and other produce removed from the forests by Government agency* and Rs. 1,700 under *V.—Miscellaneous*, against which there is an estimated increase on the budget estimate of Rs 11,200 under heads *II* and *III*.

Departmental operations are now regulated chiefly by the necessity for their being undertaken to meet public demands and for sylvicultural reasons in the absence of private enterprise ; their curtailment admits of a more than proportionate decrease under the corresponding head of Expenditure and causes an increase under head *II* of Receipts. The decrease anticipated under head *V* is due chiefly to actual decrease in revenue for the first five months in the Sunderbuns Division from right of way, fees, &c.

40. Under Expenditure it has been found possible to make a corresponding decrease of Rs. 14,000 on the sanctioned estimate, on a careful reconsideration of actual requirements under all heads, after making a provision of Rs. 16,000 under sub-head *AVI* (*c*) in the Sunderbuns Division to meet part cost of the new steamer applied for, and taking Rs. 9,000 to *AVIII* (*c*) (in accordance with Bengal Government, Revenue Department (Forests) letter No. 126TR., dated 3rd July 1890) to meet Imperial Survey charges in the Julpigori Division

CHAPTER III.

Budget Estimates for 1891-92.

41. The following table shows the estimated revenue and expenditure under the main heads for the several executive charges:—

Budget heads.	Divisions and Sub-divisions.																	Total.
	Direction Division.	Working Plans Division.	Darjeeling Division.	Darjeeling Sub-division.	Teesta Sub-division.	Kurseong Sub-division.	Julpigori Division.	Julpigori Sub-division.	Buxa Sub-division.	Chota Nagpur Division.	Palamow Sub-division.	Hazaribagh Sub-division.	Singhbhoom Sub-division.	Sunderbunds Division.	Chittagong Division.	Orissa Division.	Kuai (Drift) Division.	
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency ...	...	...	...	53,000	.....	3,000	...	5,000	10,000	.....	4,100	...	.....	.....	.....	6,400	...	81,500
II.—Timber and other produce removed from the forests by consumers or purchasers	...	...	500	33,100	18,000	16,900	...	17,000	16,600	.....	1,200	3,000	17,400	4,50,000	77,500	13,300	...	6,64,500
III.—Drift and waif wood, and confiscated forest produce	6,400	...	...	.....	2,000	500	...	4,000	100	.....	.....	...	.....	500	500	50	250	14,300
IV.—Revenue from forests not managed by Government	...	...	...	.....	.....	.....	...	.....	.....	.....	.....	...	.....	.....	.....	...	...	.....
V.—Miscellaneous	...	...	...	400	500	600	...	200	500	.....	100	200	600	9,500	7,000	100	...	19,700
Total Receipts ...	6,400	.	500	86,500	20,500	21,000		26,200	27,200	.....	5,400	3,200	18,000	4,60,000	85,000	19,850	250	7,80,000
EXPENDITURE.																		
A.—Conservancy and Works.																		
I.—Timber and other produce removed from the forests by Government agency ..	...	...	...	35,000	.....	1,500	...	2,500	6,000	.....	2,550	...	.....	.....	.....	3,450	...	51,000
II.—Timber and other produce removed from the forests by consumers or purchasers	...	...	..	2,000	500	400	...	.....	.....	.....	.....	...	900	38,000	600	.....	...	42,400
III.—Drift and waif wood, and confiscated forest produce ...	3,650	..	...	.....	400	.....	...	800	.....	.....	.....	...	.....	100	200	50	100	4,300
IV.—Revenue from forests not managed by Government	...	...	...	.....	.....	.....	...	.....	.....	.....	.....	...	.....	.....	.....	.....	...	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	...	...	...	.....	.....	.....	...	.....	.....	.....	.....	...	.....	.....	.....	.....	...	.....
VI.—Live-stock, stores, tools and plant	550	50	150	1,000	200	700	50	650	4,800	500	800	50	900	24,800	600	1,200	..	37,000
VII.—Communications and buildings .. .	200	...	...	5,000	2,800	3,000	...	1,800	1,400	.....	1,300	300	2,000	1,900	2,950	1,150	...	23,800
VIII.—Demarcation, improvement, and extension of forests	14,000	1,800	...	2,600	2,300	4,300	...	3,100	4,900	20	1,200	340	4,700	100	4,890	6,750	...	51,000
IX.—Miscellaneous	100	50	50	400	300	100	50	250	300	30	50	10	100	2,900	260	500	50	5,500
Total A.—Conservancy and Works	17,500	1,900	200	46,000	6,500	10,000	100	9,100	17,400	550	5,900	700	8,600	67,800	9,500	13,100	150	2,15,000
B.—Establishments.																		
I.—Salaries	22,248	9,480	8,635	15,684	9,160	11,112	5,000	7,932	5,556	7,920	6,240	1,020	10,752	31,202	24,432	20,340	...	1,96,713
II.—Travelling allowances ...	3,500	2,800	2,200	3,200	1,800	3,300	..	1,300	1,950	1,400	950	150	1,600	2,150	3,300	3,400	...	33,000
III.—Contingencies	952	220	265	1,116	240	588	100	368	394	630	310	30	348	2,348	468	860	50	9,287
Total B.—Establishments ...	26,700	12,500	11,100	20,000	11,200	15,000	5,100	9,600	7,900	9,950	7,500	1,200	12,700	35,700	28,200	24,600	50	2,39,000
GRAND TOTAL EXPENDITURE	44,200	14,400	11,300	66,000	17,700	25,000	5,200	18,700	25,300	10,500	13,400	1,900	21,300	1,03,500	37,700	37,700	200	4,54,000
Estimated surplus ...	...	...	...	20,500	2,800	.....	...	7,500	1,900	.....	.....	1,300	.....	3,56,500	47,300	.....	50	3,26,000
Estimated deficit ..	37,800	14,400	10,800	.....	.....	4,000	5,200	.....	.....	10,500	8,000	...	3,300	.....	.....	17,850	...	.....

42. The estimated figures are based on the following details:—

RECEIPTS.

I.—Timber and other produce removed from the forests by Government agency.

(*a*)—TIMBER.

	Rs.	Rs.
Kurseong Sub-division.—Sales of thinnings and improvement fellings	750	
Ditto produce from previous year's operations	250	1,000
Julpigori Sub-division.—Sale of 3,000 c. ft. sâl timber average Re. 1 per cubic foot ...	3,000	
Ditto 1,000 cubic feet sissu timber, average 12 annas per cubic foot	750	
Sale of 500 sâl poles, average Rs. 2 each	1,000	
Sale of slabs and pieces, &c.	250	
		5,000
Buxa Sub-division.—Sale of sâl scantling, 4,000 cubic feet from sale depôts, average Re. 1-12 per cubic foot	7,000	
Sale of 1,600 cubic feet timber from sale depôts, average Re. 1-4 per cubic foot	2 000	
Sale of scantling and slabs, &c., from Buxa Range	1,000	
		10,000
Orissa Division.—Sale of 5,000 cubic feet first class sâl timber from Angul, average Re. 1 per cubic foot	5,000	
Sale of slabs, ends, and pieces	500	
		5,500
Total I(*a*) ...	.....	21,500

67

(b).—FIREWOOD AND CHARCOAL.

	Rs.	Rs.
Darjeeling Sub-division.—Sale of 60,000 maunds firewood to Commissariat Department at Rs. 30 per 100 maunds ...	18,000	
Sale of 500 cords firewood from sale depôts at Rs. 15 per cord	7,500	
Sale of 25,500 bags charcoal in Darjeeling at Re. 1 per bag	25,500	
Sale of 2,286 bags charcoal at Goompahar at 14 annas per bag	2,000	
		53,000
Kurseong Sub-division.—Sale of 500 cords firewood resulting from departmental regeneration and amelioration fellings, average Rs. 4 per cord	...	2,000
Total I(b) ...	...	55,000

(c)—BAMBOOS.

Palamow Sub-division.—Sale of 400,000 bamboos from Kechki depôt, average Rs. 8 per 1,000	3,200	
Sale of old stock at Depôts	800	
		4,000
Orissa Division.—Sale of 50,000 salia bamboos at Tikerpara at Rs. 10 per 1,000 ...	...	500
Total I(c) ...	...	4,500

(e)—GRASS AND OTHER MINOR PRODUCE.

Palamow Sub-division.—Estimated receipts	...	100
Orissa Division.— Ditto	...	400
Total I(e) ...	...	500
GRAND TOTAL I.—TIMBER, &c., REMOVED BY GOVERNMENT AGENCY ...	...	81,500

II.—Timber and other produce removed from the forests by consumers or purchasers.

COMMUTATION FEES.

Singbhoom Sub-division.—Annual house licenses from residents of privileged villages	...	400
Orissa Division—Annual house licenses from residents on the Government estate of Khorda	...	4,100
Total Commutation fees ...	...	4,500

(a)—TIMBER.

Darjeeling Sub-division.—Standing trees, 400, average Rs. 26 per tree	10,400	
Dry timber, 40,000 cubic feet, average 2 annas per cubic foot	5,000	
Poles, 1,000, average 10 poles per rupee	100	
		15,500
Teesta Sub-division.—Standing trees, 450, average Rs. 18 per tree	8,100	
Poles, 800, average 8 annas each	400	
Dry timber, 4,000 cubic feet, average 2 annas per cubic foot ...	500	9,000
Kurseong Sub-division.—Standing trees, 450, average Rs. 18 per tree	8,100	
Dry timber &c.	400	8,500
Julpigori Sub-division.—Standing trees, 400, average Rs. 20 per tree	8,000	
Dry timber, &c.	4,000	
		12,000
Buxa Sub-division.—Standing trees, 550, average Rs. 20 per tree	11,000	
Dry timber, &c.	4,500	
		15,500
Palamow Sub-division.—Estimated sale of poles	...	100
Hazaribagh Sub-division.— Ditto	.	100
Singbhoom Sub-division.—Standing trees, 900, average Rs. 10 per tree	9,000	
Poles, &c.	1,000	
		10,000
Sunderbuns Division.—Sale of 3,643,000 maunds sundri, amoor, and pussur timber, at one anna per maund	2,28,000	
Sale of 288,000 maunds garan posts at 6 pies per maund ...	9,000	
Sale of 832,000 maunds other timber at 3 pies per maund ...	13,000	
		2,50,000
Chittagong Division.—Estimated receipts	...	30,000
Orissa Division.— Ditto	...	800
Total II(a) ...	...	3,51,500

(b)—FIREWOOD AND CHARCOAL.

Darjeeling Sub-division.—Royalty on 3,000 cords firewood, average Rs. 3-8-0 per cord	10,500	
Royalty on dry sticks, &c.	500	
		11,000
Teesta Sub-division.—Royalty on 2,800 cords firewood, average Rs. 1-12-0 per cord ...	4,900	
Royalty on dry sticks, &c.	100	
		5,000
Kurseong Sub-division.—Royalty on 2,500 cords firewood, average Rs. 2 per cord ...	...	5,000
Julpigori Sub-division.—Royalty on 1,400 cords firewood at Rs. 2-8 per cord ...	3,500	
Royalty on dry sticks, &c.	500	
		4,000
Buxa Sub-division.—Royalty on 150 cords firewood at Rs. 2 per cord	...	300
Hazaribagh Sub-division.—Royalty on firewood at various rates	...	100
Singbhoom Sub-division.—Royalty on fuel at various rates	...	3,000
Sunderbuns Division.—Royalty on 2,080,000 maunds sundri firewood at 6 pies per maund	65,000	
Royalty on 4,288,000 maunds other firewood at 3 pies per maund	67,000	
		1,32,000
Chittagong Division.—Royalty on firewood at various rates	...	500
Orissa Division.— Ditto ditto	...	1,600
Total II(b) ...	...	1,62,500

(c)—BAMBOOS

	Rs
Actuals, 1889 90	38,714
Estimate, 1891 92	43,000

The receipts are expected to show an improvement on former years with confidence restored in the Chittagong Hill Tracts.

(d)—GRAZING AND FODDER GRASS.

	Rs
Actuals, 1889 90	11,079
Estimate, 1891 92	12,000

Little change is expected on former actuals, but the receipts are steadily increasing by small amounts.

(e)—OTHER MINOR PRODUCE.

	Rs.
Actuals, 1889 90	82,842
Estimate, 1891 92	91,000

There has been a general improvement in the first five months' actuals of 1890-91, and more attention is now given to minor forest produce elsewhere than in the Sunderbuns Division by purchasers generally.

III.—Drift and waif wood and confiscated forest produce.

	Rs
Actuals, 1889 90	11,970
Estimate, 1891 92	14,300

Enquiry for drift is increasing each year, and more attention is given to its collection departmentally than formerly.

V.—Miscellaneous.

	Rs.
Actuals, 1889 90	21,170
Estimate, 1891 92	19,700

There is a falling off in Sunderbuns' receipts from right of way fees during the first five months of 1890-91: hence the reduction in the estimate.

The estimate for 1891-92 is Rs 7,80,000, against Rs. 7,68,718, actuals of 1889-90 Improvement is anticipated in all Divisions except Julpigori and the Sunderbuns, in which it is not expected that the exceptionally high receipts of 1889-90 will be reached.

EXPENDITURE.

A —CONSERVANCY AND WORKS

I —Timber and other produce removed from the forests by Government Agency

(a)—TIMBER.

	Rs	Rs
Kurseong Sub-division.—Expenditure on thinnings and improvement fellings		500
Julpigori Sub-division.—Felling and tranporting to depôts 100 sâl logs at Rs. 15 each	1,500	
Ditto ditto 50 sissu logs at ,, 10 ,, ...	500	
Ditto ditto 50 sâl poles at Re 1 ,,	500	
		2,500
Buxa Sub division.—Felling and transporting to depôts 800 sâl logs, average Rs. 5 8 each	4,400	
Sawing scantling in ranges and depôts on indents	600	
Miscellaneous depôt expenses, including pay of temporary establishments	1,000	
		6,000
Orissa Division.—Felling and transporting to depôts 1,800 cubic feet timber at 7 annas per cubic foot	2,100	
Miscellaneous depôt expenses, including pay of temporary establishments	900	
		3,000
Total AI (a)		12,000

(b)—FIREWOOD AND CHARCOAL.

	Rs	Rs
Darjeeling Sub-division.—Cutting and delivering 60,000 maunds firewood at Jalapar, average Rs. 18 per 100 maunds ...	10,800	
Cutting and delivering 800 cords firewood at sale depôts, average Rs. 8 per cord .. .	6,400	
Cutting, making and delivering 27,000 bags charcoal at sale depôts, average 8 annas per bag ..	13,500	
Purchase of 10,000 gunny bags from Jail Department, delivered at Darjeeling at Rs 30 per hundred	3,000	
Miscellaneous depôt expenses, including temporary establishments	1,300	
		35,000
Kurseong Sub division.—Cutting and collecting 450 cords firewood, chiefly in thinnings and improvement fellings, average Rs. 2 per cord	900	
Miscellaneous depôts expenses	100	
		1,000
Total IA (b)	..	36,000

(c)—BAMBOOS.

	Rs	Rs.
Palamow Sub-division.—Felling and delivering at depôts 400,000 bamboos, average Rs 5 per thousand	2,000	
Miscellaneous depôt expenses, including temporary establishments	500	
		2,500
Orissa Division.—Felling and delivering at depôts 100,000 bamboos at Rs. 3 per thousand		300
Total A I (c)		2,800

(e)—GRASS AND OTHER MINOR PRODUCE.

Palamow Sub-division.—Anticipated expenditure		5
Orissa Division.— Ditto ditto		150
Total A I (e)		200
GRAND TOTAL A I		51,000

II.—Timber and other produce removed from the forests by consumers or purchasers.

	Rs.
Actuals, 1889 90	35,671
Estimate, 1891-92	42,400

Except in the Sunderbuns Division, where there is an increase of Rs. 5,638 over the actuals of 1888-89, the sum provided covers sanctioned temporary establishment. The increase in the Sunderbuns Division is necessary to cover the cost of up-keep of boats and steamers, of which latter it is hoped two will always be continuously at work throughout the year; the sum includes provision for sanctioned steamer and barge establishments (Rs. 10,033 and revenue station boat establishments (Rs. 13,428), and also for coal for the steamers, 8,000 maunds, delivered at coaling station at 8½ annas per maund, Rs. 4,250.

II.—Drift and waif wood and confiscated forest produce.

	Rs.
Actuals, 1889-90	3,268
Estimate, 1891-92	4,300

Including provision for more careful working in the Divisions from which revenue is derived from drift and waif wood.

VI.—Live-stock, stores, tools and plant.

(a)—PURCHASE OF CATTLE

	Rs.
Darjeeling Sub division.—To replace possible casualties in carting cattle	100

(b)—FEED AND KEEP OF CATTLE.

Actuals, 1889 90	7,469
Estimate, 1891 92	9,300

To cover full charges at sanctioned rates, should they be incurred.

(c)—PURCHASE OF STORES, TOOLS AND PLANTS.

	Rs.
Actuals, 1889-90	11,601
Estimate, 1891 92	27,600

Includes provision in the Sunderbuns Division of Rs. 20,000 for completion of new steamer referred to in the revised estimate for 1890-91 under this sub-head.

GRAND TOTAL A VI 37,000

VII.—Communications and buildings

(a)—ROADS AND BRIDGES

	Rs	Rs
Darjeeling Sub-division.—Construction 10 miles new export paths at Rs 10 per mile	1,000	
Improvement and up keep of existing roads and paths	1,200	
		2,200
Teesta Sub division.—Maintenance, improvement, and extension of existing roads and paths		1,800
Kurseong Sub-division.—Maintenance, improvement, and extension of existing roads and paths		1,500
Julpigori Sub-division.—Repairs to existing roads and paths		800
Buxa Sub-division.— Ditto ditto		500
Palamow Sub division.—Extension and repairs to existing roads and paths		700
Hazaribagh Sub-division.—Repairs to existing roads and paths		250
Singbhoom Sub-division.—Maintenance and improvement of existing roads		1,000
Chittagong Division.— Ditto ditto		450
Orissa Division.— Ditto ditto		300
Total A VII(a)		9,500

70

(b)—BUILDINGS.

	Rs.	Rs.
Direction Division.—Share in building required for Gunduck drift operations	.....	200
Darjeeling Sub-division.—Construction of three rest-houses at Rs. 250	750	
Repairs and improvement of existing buildings	1,633	
Chowkidar's pay	120	
		2,500
Teesta Sub-division.—Repairs to existing buildings, erection of guards' huts and chowkidar's pay	.....	1,000
Kurseong Sub-division.—Roofing with corrugated iron Kurseong Forester's office	400	
Construction of rest-houses in Manjua and Chenga blocks at Rs. 300	600	
Repairs to existing buildings	416	
Chowkidar's pay	84	
		1,500
Julpigori Sub-division.—Construction of inspection bungalow in Muraghat Range	400	
Repairs to existing buildings	600	
		1,000
Buxa Sub-division.—Repairs to existing buildings	.....	900
Palamow Sub-division.— Ditto ditto	.....	500
Hazaribagh Sub-division.— Ditto ditto	.....	50
Singbhoom Sub-division.—Construction of rest-house in Saranda Range	400	
Repairs to existing buildings and chokidar's pay	600	
		1,000
Sunderbuns Division.—Construction of two new station-houses at Rs. 600	1,200	
Repairs to existing buildings	600	
		1,800
Chittagong Division.—Construction of four new station-houses at Rs. 150	600	
Repairs to existing buildings	1,900	
		2,500
Orissa Division.—Repairs to all existing buildings	.....	850
Total AVII (b)	.....	13,800

(c)—OTHER WORKS.

Maintenance of bunds and station-houses in the Sunderbuns and repairs to wells, &c., in Darjeeling and Palamow	....	500
GRAND TOTAL AVII	.....	23,800

VIII.—Demarcation, extension, and improvement of forests.

(a)—DEMARCATION.

Cost of clearing demarcation and boundary lines and of repairs to boundary-marks in all Divisions	.....	8,000

(b)—COMPENSATION FOR LAND AND RIGHTS.

To cover possible claims in Chittagong Division	....	500

(c)—SURVEYS AND WORKING PLANS.

General estimate, of which Rs. 14,000 remains under Direction Division for distribution when cost of Imperial surveys is ascertained	.....	16,000

(d)—SOWING AND PLANTING.

Darjeeling Sub-division.—Extension Rangirun and Dooteria blocks	800	
Up-keep of old plantations, including repairs to fences, clearing lines, and pay of temporary establishments	1,000	
		1,800
Teesta Sub-division.—Nursery in Mál block and clearing plants in Seem block	...	50
Kurseong Sub-division.—Planting out seedlings from Dhobijhora and Terai Nurseries	250	
Up-keep of plantations, including pay of temporary establishments	250	
		500
Julpigori Sub-division.—Cultural operations	.....	100
Buxa Sub-division.— Ditto and up-keep of plantations	.....	200
Chota Nagpur Division.—Experimental operations	.....	20
Palamow Sub-division.— Ditto	.....	20
Hazaribagh Sub-division.— Ditto	.....	10
Singbhoom Sub-division.— Ditto	.....	50
Chittagong Division.—Up-keep and extension of Sitapahar plantation, including temporary establishments	.....	3,000
Orissa Division.—Up-keep and extension of existing plantations	.....	1,050
Total AVIII (d)	.....	6,800

(e)—PROTECTION FROM FIRE.

General protection in all Divisions (where required)	.....	18,000

(f)—OTHER WORKS.

Creeper-cutting (and cleanings where prescribed by working plans) in all Divisions	.....	1,700
GRAND TOTAL AVIII	.....	51,000

XI.—Miscellaneous.

	Rs.
Actuals, 1889-90 ...	4,723
Estimate, 1891-92	5,500
GRAND TOTAL A.—CONSERVANCY AND WORKS ...	2,15,000

B.—ESTABLISHMENTS.

I.—Salaries.

(a)—CONSERVATORS.

Pay of Officiating Conservator, 3rd grade, at Rs. 1,000	12,000

(b)—SUPERIOR OFFICERS.

Mr. Davis, on furlough	....
,, Ellis, Chittagong Division, at Rs. 900	10,800
,, Richardson, Orissa Division, at Rs. 800 (acting)	9,600
,, Chester, on deputation to Andamans	...
,, Manson, Working Plans Division, at Rs. Rs. 650	7,800
,, Green, Darjeeling ,, ,, 650	7,800
,, Lillingston, Chota Nagpur ,, ,, 550	6,600
,, Fowler, Darjeeling Sub-division ,, 650 (acting)	7,800
,, Heinig, Sunderbuns Division ,, 550 ,,	6,600
,, Rogers, four months on deputation to Forest School, eight months Julpigori Division, at Rs. 450	3,600
,, French, Singbhoom Sub-division at Rs. 450 (acting)	5,400
,, Haines, four months Julpigori Division, 8 months Teesta Sub-division, at Rs. 350	4,200
,, Lovegrove, Kurseong Sub-division, at Rs. 350 ...	4,200
New Assistant Conservator from England attached to Direction Division, at Rs. 250	3,000
Babu Sree Dhur Chuckerbutty, Julpigori Sub-division, at Rs. 250	3,000
Mr. Quinnell, attached to Sunderbuns, Division ,, 250	3,000
,, Mendes, Palamow Sub-division, at Rs. 150 ...	1,800
Babu Shama Charn Chuckerbutty, Angul Sub-division, at Rs. 150	1,800
Mr. Slane, Khorda Sub-division, at Rs. 150	1,800
,, James, four months Teesta Sub-division, eight months attached to Darjeeling Sub-division, ,, at Rs. 150	1,800
New Sub-Assistant Conservator on probation attached to Direction Division, at Forest School at Rs. 100	1,200
Total B I(b) ...	91,800

(c)—*Subordinate Forest and Depôt Establishments.*

Forest Rangers, 3rd grade, at Rs. 80 per mensem, 2	1,920
,, 4th ,, ,, 60 ,, 7	5,040
,, 5th ,, ,, 50 ,, 14	8,400
Foresters, 1st ,, ,, 40 ,, 21	10,080
,, 2nd ,, ,, 30 ,, 19	6,840
,, 3rd ,, ,, 25 ,, 15	4,500
,, 4th ,, ,, 20 ,, 26	6,240
Forest guards, 1st ,, ,, 12 ,, 4	576
,, 2nd ,, ,, 10 ,, 44	5,280
,, 3rd ,, ,, 8 ,, 105	10,080
,, 4th ,, ,, 7 ,, 57	4,788
,, 5th ,, ,, 6 ,, 63	4,536
,, 6th ,, ,, 5 ,, 34	2,040
,, 7th ,, ,, 4 ,, 6	288
Total B I(c) ...	70,608

(d)—*Office Establishments.*

Clerks, 1st grade, at Rs. 150 per mensem, 1	1,800
,, 2nd ,, ,, 100 ,, 1	1,200
,, 3rd ,, ,, 90 ,, 1	1,080
,, 4th ,, ,, 60 ,, 3	2,160
,, 5th ,, ,, 50 ,, 5	3,000
,, 6th ,, ,, 40 ,, 5	2,400
,, 7th ,, ,, 30 ,, 6	2,160
,, 8th ,, ,, 25 ,, 3	900
,, 9th ,, ,, 20 ,, 4	960
,, 10th ,, ,, 15 ,, 2	360
,, 11th ,, ,, 10 ,, 2	240
Peons, 1st ,, ,, 10 ,, 1	120
,, 2nd ,, ,, 9 ,, 1	108
,, 3rd ,, ,, 8 ,, 11	1,056
,, 4th ,, ,, 7 ,, 11	924
,, 5th ,, ,, 6 ,, 11	792
Sweepers at Rs. 11 per mensem	132
Total B I(d) ...	19,392

As sanctioned in the Government of India's letter No. 384F., dated 27th April 1883, the total amount for Forest depôt and office establishments is Rs. 90,000, at the rate of Rs. 7,500 per mensem.

(e)—*Deputation and Special Allowances.*

	Rs.
Hill allowances to members of the Conservator's office	948
Ditto ditto of the Working Plans Divisional Office	180
Ditto ditto of the Darjeeling Divisional Office	139
Ditto ditto of the ,, Sub-divisional Office	216
Tour Foresters' allowances in the Sunderbuns Division	230
Chittagong Divisional Officer's local allowance ...	1,200
Total B I(e)	2,913
Total BI—Salaries ...	1,96,713

72

II.—Travelling allowances.

	Rs.
Actuals, 1889-90 ...	31,441
Estimate, 1891-92	33,000

Officers and subordinates spend a greater portion of their time on tour in the forest each year.

III.—Contingencies.

	Rs.
Actuals, 1889-90	7,993
Estimate, 1891-92	9,287

To round off grand totals in the several controlling and executive charges.

GRAND TOTAL B—Establishments ... 2,39,000

DARJEELING,
The 19th September 1890.

A. L. HOME,
Conservator of Forests, Bengal.

FOREST DEPARTMENT, BENGAL

BUDGET ESTIMATE

FOR

1891-92.

RECEIPTS.

Budget Heads.	Direction.					Working Plans Division.				
	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government Agency—										
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
c. Bamboos ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
II.—Timber and other produce removed from the forests by consumers or purchasers—	.....	.....	.....	.....	.....	.....	.....	.....	.....	
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
c. Bamboos ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
d. Grazing and fodder grass ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
e. Other minor produce ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
III.—Drift and waif wood and confiscated forest produce	5,819	6,200	6,400	6,400	6,400	.....	.....	.....	.....	
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	
b. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	
c. Other sources ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total Receipts ...	5,819	6,200	6,400	6,400	6,400	.....	.....	.....	.....	

Budget Heads.	Kurseong Sub-division.					Julpigori Division.				
	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government Agency—										
a. Timber ...	384	500	700	1,000	1,000	.....	.....	.....	.....	
b. Firewood and charcoal ...	3,504	5,000	3,000	2,000	2,000	.....	.....	.....	.....	
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
e. Grass and other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	
II. Timber and other produce removed from the forests by consumers or purchasers—	.....	.....	.....	.....	.....	.....	.....	.....	.....	
a. Timber	6,873	10,000	8,000	8,500	8,500	.....	.....	.....	.....	
b. Firewood and charcoal ..	4,126	5,000	5,000	5,000	5,000	.....	.....	.....	.....	
c. Bamboos .	2,052	2,000	2,000	2,000	2,000	.....	.....	.....	.....	
d. Grazing and fodder grass	914	500	900	1,000	1,000	.....	.....	.....	.....	
e. Other minor produce	336	300	400	400	400	.....	.....	.....	.....	
III.—Drift and waif wood and confiscated forest produce	441	300	500	500	500	.....	.....	.....	.....	
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce	.....		.....	.....	.....	.....	.....	.....	.....	
b. Revenue from shared and private forests ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	
b. Refunds . ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	
c. Other sources ...	337	400	900	600	600	.....	.....	.....	.....	
Total Receipts ...	18,963	24,400	21,400	21,000	21,000	.....	.....	.....	.....	

Darjeeling Division.					Darjeeling Sub-division.					Teesta Sub-division.				
Actuals 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....		.....	.....	200	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....		47,038	55,000	52,800	53,000	53,000	3,194	.....	1,000	.....	
.....	.....	.....	.....		26	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....		.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....		16	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....		.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	17,050	16,000	16,000	15,500	15,500	7,156	10,000	9,000	9,000	9,000
.....	.....	.....	.....	.....	10,698	11,000	10,000	11,000	11,000	2,710	5,200	5,000	5,000	5,000
.....	.....	.....	.....	.....	403	300	400	400	400	1,128	900	1,000	1,000	1,000
7	.....		.....		5,427	4,800	6,000	5,800	5,800	2,052	2,000	2,100	2,200	2,200
324	1,000	300	500	500	186	200	300	400	400	423	700	700	800	900
.....	.....	.....	.....		87	.....	100	.....		1,354	2,000	2,000	2,000	2,000
.....	.....	.....	.....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....		10	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....		26	.....	100	.....	.....	6		.....	.....	
.....	.....	.....	.....		333	200	500	400	400	632	700	700	500	500
340	1,000	300	500	500	81,800	87,500	86,400	86,500	86,500	18,645	21,500	21,500	20,500	20,500

Julpigori Sub-division.					Buxa Sub-division.				
Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,910	4,000	4,000	5,000	5,000	9,588	17,000	5,000	10,000	10,000
.....	.....	.....	.....		.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....		600	.....	.....	.....	.....
.....	.....	.....	.....		.....	.....	.....	.....	.....
.....	.....	.....	.....		.....	.....	.....	.....	.....
12,577	7,000	12,000	12,000	12,000	19,754	7,000	12,000	15,500	15,500
4,445	2,000	3,500	4,000	4,000	93	200	300	300	300
.....		.....	.....	.....	21	50	50	100	100
632	100	600	500	500	454	400	500	500	500
219	300	300	500	500	143	150	150	200	200
3,017	2,400	4,000	4,000	4,000	84	200	100	100	100
.....	.....	.....	.....		.....	.....	.....	.....	.....
.....	.....	.....	.....		.....	.....	.....	.....	.....
.....	.....	.....	.....		.....	.....	.....	.....	.....
19	.....		.....		29		.....	.....	
216	200	300	200	200	540	500	500	500	
24,635	16,000	24,700	26,200	00	31,296	25,500	18,600	27,200	27,200

Budget Heads.	Chota Nagpore Division.					Palamow Sub-division.				
	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos ...	.....	.....	.....	.....	.....	6,880	10,500	3,500	4,000	4,000
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	25	.....	100	100	100
II.—Timber and other produce removed from the forests by consumers or purchasers ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	100	100
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	10	150	150	200	200
d. Grazing and fodder grass ...	.....	.....	.....	.....	.....	691	600	600	600	600
e. Other minor produce	.....	.....	.....	.....	.....	323	150	250	300	300
III.—Drift and waif wood and confiscated forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Refunds	.....	.....	.....	.....	.....	31	.....	.....	.....	.....
c. Other sources ...	.....	.....	.....	.....	.....	88	100	100	100	100
Total Receipts ...	.....	.....	.....	.....	.....	8,048	11,500	4,700	5,400	5,400

Budget Heads.	Sunderbuns Division.					Chittagong Division.				
	Actuals, 1889-90.	Sanctioned estimate 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget etimate, 1891-92.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	.....	400	.....	.....	.....
b. Firewood and charcoal ..	.....	.....	.....	.....	.....	48	.....	.....	.....	.....
c. Bamboos ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers—	.....	.....	.....	.....	.....	.....	.....	.....	.....	
a. Timber	2,77,473	2,40,000	2,40,000	2,50,000	2,50,000	23,462	27,000	27,000	30,000	30,000
b. Firewood and charcoal ...	1,27,689	1,30,000	1,30,000	1,32,000	1,32,000	293	500	500	500	500
c. Bamboos ...	.....	.....	.....	.....	.....	32,532	35,500	35,000	35,000	35,000
d. Grazing and fodder grass ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Other minor produce	68,747	64,000	68,000	68,000	68,000	9,004	10,000	12,000	12,000	12,000
III.—Drift and waif wood and confiscated forest produce	97	1,000	200	500	500	410	800	600	500	500
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Refunds	11	.....	.....	.....	.....	1,839	2,000	2,200	2,000	2,000
c. Other sources ...	11,441	13,000	9,800	9,500	9,500	5,451	4,600	5,000	5,000	5,000
Total Receipts ...	4,85,458	4,48,000	4,48,000	4,60,000	4,60,000	73,039	80,800	82,300	85,000	85,000

Hazaribagh Sub-division.					Singbhoom Sub-division.				
Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	2,979	10,000	8,000	.....	.....
.....	.....	.....	.....	.....	641	2,000	700	.....	.....
.....	.....	.....	.....	.....	105	500	100	.....	.....
.....	.....	.....	.....	.....	...	.....	.....	.....	.....
30	400	200	.....	...	645	200	1,000	.....	.....
.....	.....	.....	.....	.....	327	400	400	400	400
35	100	50	100	100	1,483	*3,000	6,000	10,000	10,000
91	100	100	100	100	2,240	3,000	3,000	3,000	3,000
175	500	750	600	600	147	500	300	500	500
118	100	150	200	200	279	800	500	500	500
1,137	1,200	1,350	2,000	2,000	509	800	800	3,000	3,000
.....	.....	.....	.....	.....	57	.....	100	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	11	.....	.....	.....	.....
2	100	100	200	200	155	300	300	600	600
1,588	2,500	2,700	3,200	3,200	9,668	21,500	21,300	18,000	18,000

Orissa Division.					Cossye (Drift) Division.					Total.				
Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
462	1,100	1,100	5,500	5,500	.....	.....	.....	.....	...	16,323	33,000	19,000	21,500	21,500
42	.....	.....	.....	.....	.....	.....	.....	.....	.	54,457	62,000	57,500	55,000	55,000
2	400	600	500	500	.....	.....	.....	.....		7,013	11,400	4,200	4,500	4,500
.....	.....	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	.....	.....
.....	.....	700	400	400	.....	.....	.....	.....	...	1,316	600	2,000	500	500
3,489	8,000	6,000	4,100	4,100	.....	.....	.....	.....	..	3,816	8,400	6,400	4,500	4,500
353	500	8 0	800	800	.....	.....	.....	.....		3,66,216	3,20,600	3,30,900	3,51,500	3,51,500
1,417	5,000	2,200	1,600	1,600	.....	.....	.....	.....		1,54,802	1,62,000	1,59,600	1,62,500	1,62,500
2,246	4,000	3,150	3,200	3,200	.....	.....	.....	.....		33,714	43,900	42,800	43,000	43,000
505	1,000	550	700	700	.....	.....	.....	.....		11,079	10,300	11,900	12,000	12,000
1,402	3,000	2,050	2,900	2,900	.....	.....	.....	.....		82,842	81,800	86,600	91,000	91,000
4	100	50	50	50	.....	500	250	250	[illegible]	11,970	13,500	14,300	14,300	14,300
.....	.....	.....	.....		.....	.....	.....	.....	..	.....	.....	.....	.....	.....
.....	.....	.....	.....		.....	.....	.....	.....		.....	.....	.....	.....	.....
.....	.....	.....	.....	..	.....	.....	.....	.....		10	.....	.....	.....	...
.....	.....	.....	.....		.....	.....	.....	.....		1,972	2,000	2,400	2,000	2,000
7	400	200	100	100	.....	.....	.....	.....		19,188	20,500	18,400	17,700	17,700
9,929	23,500	17,450	19,850	19,850	.	500	250	250	[illegible]	7,68,718	7,70,000	7,56,000	7,80,000	[illegible]

FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1891-92.

EXPENDITURE.

Budget Heads.	Direction.					Working Plans Division.				
	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91	Budget estimate 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget, estimate 1891-92.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works—										
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III.—Drift and waif wood and confiscated forest produce	2,302	2,000	1,750	2,650	2,650	.....	.....	.....	.....	.....
V.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live stock, stores, tools and plant—										
a. Purchase of cattle...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	.....	200	350	350	350	.....	.....	.....	.....	.....
c. Purchase of stores, tools and plant ...	39	200	100	200	200	188	150	150	50	50
VII.—Communications and buildings—										
a. Roads and bridges...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Buildings	.....	200	400	200	200	.....	.....	.....	.....	.....
c. Other works... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII.—Demarcation, improvement, and extension of forests—										
a. Demarcation ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Compensation for land and rights ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans	.....	.....	.....	14,000	14,000	384	1,700	1,500	1,800	1,800
d. Sowing and planting	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Protection from fire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
f. Other works ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IX.—Miscellaneous—										
a. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other charges ...	52	200	100	100	100	3	150	50	50	50
Total A.—Conservancy and works...	2,393	2,800	2,700	17,500	17,500	575	2,000	1,700	1,900	1,900
B.—Establishments—										
I.—Salaries—										
a. Conservators ...	16,010	15,000	14,200	12,000	12,000	.....	.....	.....	.....	.....
b. Superior officers ...	1,892	3,000	650	4,200	4,200	7,650	9,600	9,550	7,800	7,800
c. Subordinate forest and depôt establishments	541	2,580	1,000	360	360	.....	.....	.....	600	600
d. Office establishments	4,755	4,860	4,500	4,740	4,740	874	900	900	900	900
e. Deputation and special allowances	746	972	750	948	948	527	180	180	180	180
II.—Travelling allowances—										
a. Conservators ...	2,602	2,500	2,370	2,500	2,500	.....	.....	.....	.....	.....
b. Superior officers ...	197	300	150	200	200	3,228	2,400	2,700	2,500	2,500
c. Subordinate forest and depot establishments	253	200	100	100	100	.....	.....	.....	150	150
d. Office establishments	742	700	630	700	700	166	100	350	150	150
II.—Contingencies—										
a. Stationery	.....	10	10	10	10	.....	10	5	5	5
b. Carriage of tents and records ...	125	200	200	200	200	17	50	40	40	40
c. Rents, rates, and taxes	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	268	300	230	250	250	14	30	20	20	20
f. Sundries	352	578	410	492	492	84	130	155	155	155
Total B.—Establishments ...	28,483	31,200	25,200	26,700	26,700	12,560	13,400	13,900	12,500	12,500
Grand Total of Expenditure	30,876	34,000	27,900	44,200	44,200	13,135	15,400	15,600	14,400	14,400

Darjeeling Division.					Darjeeling Sub-division.				
Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	21	.....	.....	.....	.....
.....	.....	.....	.....	.....	33,587	40,000	35,000	35,000	35,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,596	1,800	2,000	2,000	2,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	300	.....	100	100	100
.....	.....	.....	.....	.....	2	.....	600	600	600
.....	350	150	150	150	652	300	400	300	300
.....	.....	.....	.....	.....	2,250	3,500	2,200	2,200	2,200
.....	.....	.....	.....	.....	4,284	2,500	3,700	2,500	2,500
.....	.....	.....	.....	.....	.....	300	100	300	300
.....	.....	.....	.....	.....	580	600	600	600	600
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,508	2,000	2,000	1,800	1,800
.....	.....	.....	.....	.....	17	100	150	50	50
.....	.....	.....	.....	.....	69	200	150	150	150
.....	.....	.....	.....	.....	.....	.....	150	.....	.....
.....	.....	.....	.....	.....	53	100	300	100	100
.....	50	50	50	50	280	400	550	300	300
.....	400	200	200	200	45,199	51,800	48,000	46,000	46,000
.....	.....	1,000	.....	.....	.....	.....	.....	.....	.....
10,450	10,800	9,900	7,800	7,800	6,707	7,850	6,400	9,000	9,000
.....	.....	.....	.....	.....	4,594	5,508	5,200	5,388	5,388
546	576	620	696	696	1,062	1,080	1,080	1,080	1,080
110	115	120	139	139	204	216	216	216	216
.....	.....	430	.....	.....	.....	.....	.....	.....	.....
2,117	2,200	2,000	2,200	2,200	2,533	1,800	2,300	2,000	2,000
.....	.....	.....	.....	.....	1,115	1,100	1,100	1,100	1,100
24	.....	170	.....	.....	83	100	50	100	100
33	5	5	5	5	.....	5	5	5	5
12	40	40	40	40	58	50	80	100	100
.....	.....	.....	.....	.....	636	700	700	700	700
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
45	40	40	50	50	100	60	100	100	100
109	224	175	170	170	152	231	169	211	211
13,446	14,000	14,500	11,100	11,100	17,244	18,700	17,400	20,000	20,000
13,446	14,400	14,700	11,300	11,300	62,443	70,500	65,400	66,000	66,000

Budget Heads.	Teesta Sub-division.					Kurseong Sub-division.				
	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works—										
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	..	190	500	500	500	500
b. Firewood and charcoal	2,735	.....	500	.....		3,083	3,500	1,200	1,000	1,000
c. Bamboos	.....	.....	.....	.....		.....	.....	.....	.....	.
d. Sandal-wood ...	.....	.....	.....	.....		.....	.....	.....	.....	... .
e. Grass and other produce	.....	.....	.....	.....	...	3	.....	.....	.....	... ..
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	2,000	500	500	500	380	400	400	400	400
III.—Drift and waif wood and confiscated forest produce	91	500	200	400	400	.....	.....	.....	.....	.
IV.—Revenue from forests not managed by Government										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	..	.....	.....	... ..	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	... ..	.....	.....	... ..	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	..	.....	.....	.....	.....	. ..
VI.—Live stock, stores, tools and plant—										
a Purchase of cattle ...	... ..	.....	.....	.....		.....	.....	.....	.. ...	
b. Feed and keep of cattle	.....	.....	.....	.....	.	459	500	450	450	450
c. Purchase of stores, tools and plant ...	88	200	250	200	200	291	300	300	250	250
VII.—Communications and buildings—										
a. Roads and bridges ..	1,097	1,500	1,600	1,800	1,800	839	2,000	1,500	1,500	1,500
b. Buildings	677	2,000	3,000	1,000	1,000	1,258	1,400	2,000	1,500	1,500
c. Other works ...	.....	... ..	.....	.....	.. . .	14	100		.. .	.
VIII.—Demarcation, improvements, and extension of forests—										
a. Demarcation ...	94	400	300	300	300	27	200	100	100	100
b. Compensation for land and rights	...	.....	.....	... .	... .	.....	.....	.....	.....	
c. Surveys and working plans	..	300	.....	.... .		13	.. ..	.. .	.....	.
d. Sowing and planting	12	.. ..	100	50	50	215	500	400	500	500
e. Protection from fire	1,658	2,000	1,800	1,800	1,800	3,530	3,000	3,500	3,500	3,500
f. Other works ..	100	200	200	150	150	84	1,000	500	200	200
IX.—Miscellaneous—										
a. Refunds	.. ...	.....	.....	.....		6	.....	.....	.....	.
b. Law charges ...	... .	.....	.. .	...		.....	....	....	.. ...	.
c. Other charges ...	171	400	250	300	300	80	100	250	100	100
Total A.—Conservancy and Works	6,723	9,500	8,700	6,500	6,500	10,472	13,500	11,100	10,000	10,000
B.—Establishments—										
I.—Salaries—										
a. Conservators ...	.. .	... .	... .	... ..	[illegible]	.....	...	.. ..	.....	.
b. Superior officers ...	1,500	1,800	1,800	3,400	3,400	3,301	5,600	5,300	4,200	4,200
c. Subordinate forest and depôt establishments ..	4,384	4,860	4,860	4,980	4,980	5,390	6,060	6,060	6,240	[illegible]
d. Office establishments										
e. Deputation and special allowances ..	775	780	600	780	780	809	672	751	672	672
II.—Travelling allowances—										
a. Conservators ...	.....	.....	.....	.. ..	. ..	7	.	.	.....	
b. Superior officers ..		... .	... ..	... ..	. . . .	... ..	... ..	.....	... ..	.
c. Subordinate forest and depôt establishments ...	770	850	850	1,000	1,000	1,067	1,800	1,800	1,800	[illegible]
d. Office establishments	484	800	800	750	750	1,280	1,400	1,400	1,400	[illegible]
III.—Contingencies—										
a Stationery	28	50	50	50	50	150	100	100	100	100
b. Carriage of tents and records ..	24	40	80	70	70	8	30	30	20	
c. Rents, rates, and taxes ..	... ..	. ..	.. .	..		146	126	166	240	
d. Pay of police guards	..	...	..	... .	.. ..		..	.. ..	..	
e. Official postage ...	57	60	80	70	70	148	150	150	150	
f. Sundries	86	155	175	95	95	75	162	143	178	
Total B.—Establishments ...	8,108	9,400	9,300	11,200	11,280	13,281	16,100	15,900	15,000	
Grand Total of Expenditure	14,831	18,900	18,000	17,700	17,700	23,753	29,600	27,000	25,000	25,000

Julpigori Division.					Julpigori Sub-division.					Buxa Sub-division.				
Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	1,081	2,000	1,500	2,500	2,500	3,891	6,500	4,000	6,000	6,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	685	800	1,000	800	800	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	448	600	500	500	500	4,350	4,200	4,600	4,600	4,600
.....	.....	.....	.....	.....	137	200	200	150	150	150	200	200	200	200
28	50	50	50	50	774	800	900	800	800	267	500	400	500	500
.....	.....	.....	.....	.....	933	1,000	1,000	1,000	1,000	2,464	1,100	1,200	900	900
.....	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,052	1,000	1,000	1,000	1,000	1,121	1,400	1,200	1,300	1,300
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	9,000	.....	.....	26	50	50	100	100	76	150	200	200	200
.....	.....	.....	.....	.....	1,727	1,727	1,750	1,800	1,800	2,313	3,000	2,700	2,800	2,800
.....	.....	.....	.....	.....	170	200	200	200	200	436	650	700	600	600
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	.....	.....	.....
.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	50	50	.....	.....
.....	50	50	50	50	102	100	400	250	250	235	250	250	300	300
28	100	9,100	100	100	7,141	8,500	8,500	9,100	9,100	15,305	18,000	15,500	17,400	17,400
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7,800	7,800	7,800	5,000	5,000	2,400	2,400	2,800	3,000	3,000	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	4,236	4,284	4,240	4,284	4,284	3,943	4,656	4,400	4,536	4,536
.....	.....	.....	.....	.....	646	648	648	648	648	970	1,140	1,100	1,020	1,020
.....	.....	.....	.....	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	464	600	700	800	800	1,567	1,200	1,400	1,400	1,400
.....	.....	.....	.....	.....	387	450	450	450	450	571	500	500	500	500
.....	.....	.....	.....	.....	21	50	50	50	50	57	100	50	50	50
.....	.....	.....	.....	.....	.....	5	5	5	5	.....	.....	.....	.....	.....
.....	30	30	30	30	14	30	20	20	20	12	50	20	30	30
.....	.....	.....	.....	.....	153	154	154	154	154	2	15	20	15	15
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
50	60	60	60	60	81	80	80	80	80	148	150	150	150	150
1	10	10	10	10	115	199	153	109	109	150	89	160	199	199
7,851	7,900	7,900	5,100	5,100	8,525	8,900	9,300	9,600	9,600	7,420	7,900	7,800	7,900	7,900
7,879	8,000	17,000	5,200	5,200	15,666	17,400	17,800	18,700	18,700	22,725	25,900	23,300	25,300	25,300

Budget Heads.	Chota Nagpur Division.					Palamow Sub-division.				
	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works—										
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	3,274	6,200	2,200	2,500	2,500
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	12	.....	.....	50	50
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III.—Drift and waif wood and confiscated forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live stock, stores, tools and plant—										
a. Purchase of cattle...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	482	400	400	450	450	52	500	300	500	500
c. Purchase of stores, tools and plant ...	1	50	300	50	50	.....	200	250	300	300
VII.—Communications and buildings—										
a. Roads and bridges...	.....	.....	.....	.....	.....	746	800	400	700	700
b. Buildings	.....	.....	.....	.....	.....	615	800	650	500	500
c. Other works	.....	.....	.....	.....	.....	22	100	100	100	100
VIII.—Demarcation, improvement, and extension of forests—										
a. Demarcation ...	.....	.....	.....	.....	.....	47	150	150	150	150
b. Compensation for land and rights...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans... ...	.....	.....	.....	.....	.....	6	50	50	.....	.....
d. Sowing and planting	2	50	20	20	20	15	20	20	20	20
e. Protection from fire	.....	.....	.....	.....	.....	626	1,000	800	1,000	1,000
f. Other works	.....	.....	.....	.....	.....	.....	80	.....	30	30
IX.—Miscellaneous—										
a. Refunds	.....	.....	.....	.....	.....	112	.....	.....	.....	.....
b. Law charges ...	.....	.....	.....	.....	.....	4	.....	50	.....	.....
c. Other charges ...	.....	100	30	30	30	37	100	30	50	50
Total A.—Conservancy and works	485	600	750	550	550	5,568	10,000	5,000	5,900	5,900
B.—Establishments.										
I.—Salaries—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	7,709	6,600	6,900	6,600	6,600	2,600	1,800	1,800	1,800	1,800
c. Subordinate forest and depôt establishments ...	.....	.....	.....	.....	.....	2,941	3,924	3,450	3,804	3,804
d. Office establishments	1,340	1,320	1,300	1,320	1,320	574	636	576	636	636
e. Deputation and special allowances...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Travelling allowances—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	1,441	1,300	1,300	1,300	1,300	579	550	600	600	600
c. Subordinate forests and depôt establishments ...	.....	.....	.....	.....	.....	378	400	400	300	300
d. Office establishments	91	100	100	100	100	15	50	50	50	50
III.—Contingencies—										
a. Stationery	1	5	5	5	5	.....	5	.....	.....	.....
b. Carriage of tents and records ...	25	90	50	50	50	34	30	30	30	30
c. Rents, rates, and taxes	402	402	402	402	402	59	15	50	50	50
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	73	100	90	90	90	34	50	50	50	50
f. Sundries	93	83	103	83	83	123	140	194	180	180
Total B.—Establishments ...	11,175	10,000	10,250	9,950	9,950	7,328	7,600	7,200	7,500	7,500
Grand Total of Expenditure	11,660	10,600	11,000	10,500	10,500	12,896	17,600	12,200	13,400	13,400

Hazaribagh Sub-division.					Singbhoom Sub-division.				
Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	1,826	4,500	200	.....	.....
.....	.....	.....	.....		772	1,200	300	.....	.....
.....	.....	.....	.....		66	200	50	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
134	200	.....	.....	.....	101	100	250	.....	.....
.....	.....	.....	.....	.....	760	800	900	900	900
.....	.....	.....	.....	.....	.....	10	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	736	800	600	800	800
.....	50	50	50	50	5	200	300	100	100
250	400	250	250	250	906	2,000	1,300	1,000	1,000
62	200	50	50	50	654	500	700	1,000	1,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
76	100	50	50	50	1,067	2,300	1,800	2,000	2,000
.....	500	.....	.....	.....	240	600	600	.....	.....
.....	50	.....	.....	.....	1,306	.....	600	.....	.....
6	50	10	10	10	34	80	50	50	50
211	200	250	250	250	1,964	2,400	1,000	2,500	2,500
30	50	30	30	30	123	320	50	150	150
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1	50	.....	.....	.....
4	100	10	10	10	44	340	100	100	100
773	1,000	700	700	700	11,205	16,400	8,800	8,600	8,600
.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	3,031	4,200	5,400	5,400	5,400
876	1,020	870	1,020	1,020	4,280	4,716	4,300	4,716	4,716
.....	.....	.....	.....	.....	631	636	650	636	636
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	610	900	900	1,000	1,000
80	150	100	150	150	389	700	550	550	550
.....	.....	.....	.....	.....	12	50	50	50	50
.....	.....	.....	.....	.....	2	5	5	5	5
1	.....	.....	.....	.....	5	20	20	20	20
6	6	6	6	6	59	60	60	60	60
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17	20	20	20	20	88	100	100	100	100
8	4	4	4	4	173	213	155	163	163
988	1,200	1,000	1,200	1,200	9,290	11,500	12,200	12,700	12,700
1,761	3,100	1,700	1,900	1,900	20,495	28,000	21,000	21,300	21,300

Budget Heads.	Sunderbuns Division.					Chittagong Division.				
	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate 1891-92.	Amendments by Local Government	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget, estimate, 1891-92.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works—										
I.—Timber and other produce removed from the forest by Government agency—										
a. Timber	.....	.....	.....	.....	.....	.....	200	.....	.....	.....
b. Firewood and charcoal	.....	.....	.....	.....	.....	51	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers ...	32,362	38,000	35,000	38,000	38,000	573	500	600	600	600
III.—Drift and waif wood and confiscated forest produce	.....	100	100	100	100	190	500	200	200	200
IV.—Revenue from forests managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live stock, stores, tools and plant—										
a. Purchase of cattle ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Purchase of stores, tools and plant ...	9,604	6,500	23,800	24,800	24,800	328	650	500	600	600
VII.—Communications and buildings—										
a. Roads and bridges	.....	.....	.....	...	.....	439	400	400	450	450
b. Buildings	479	1,400	1,200	1,800	1,800	1,804	2,500	3,000	2,500	2,500
c. Other works ...	.....	200	100	100	100	.....	.....	.....	.....	.....
VIII.—Demarcation, improvement, and extension of forests—										
a. Demarcation ...	10	100	100	100	100	647	1,000	800	1,000	1,000
b. Compensation for land and rights...	.....	.....	.....	.....	.....	.....	450	400	500	500
c. Survey and working plans ...	.....	.....	.....	.....	.....	192	200	200	200	200
d. Sowing and planting	.....	.....	.....	.....	.....	3,652	3,000	3,300	3,000	3,000
e. Protection from fire	.....	.....	.....	.....	.....	25	150	50	100	100
f. Other works ...	.....	.....	.....	.....	.....	79	100	120	90	90
XI.—Miscellaneous—										
a. Refunds	61	200	250	100	100	.....	.....	.....	.....	.....
b. Law charges ...	16	100	50	100	100	38	50	50	.....	.....
c. Other charges ...	2,629	2,000	2,500	2,700	2,700	641	200	280	260	260
Total A.—Conservancy and Works.	45,161	48,600	63,100	67,800	67,800	8,659	9,900	9,900	9,500	9,500
B.—Establishments.										
I.—Salaries—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	13,050	13,800	13,300	9,600	9,600	6,400	5,900	7,050	10,800	10,800
c. Subordinate forest and depôt establishments	13,132	16,356	16,068	18,036	18,036	10,414	10,944	10,600	10,944	10,944
d. Office establishment	3,178	3,216	3,240	3,336	3,336	1,355	1,488	1,300	1,488	1,488
e. Deputation and special allowances	186	230	235	230	230	1,200	1,200	1,200	1,200	1,200
II.—Travelling allowances—										
a. Conservators	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	1,159	1,400	1,600	1,800	1,800	2,850	1,700	2,400	2,200	2,200
c. Subordinate forest and depôt establishments ...	180	200	200	200	200	1,031	700	1,300	1,000	1,000
d. Office establishments	142	100	150	150	150	125	100	100	100	100
III.—Contingencies—										
a. Stationery ...	.....	10	10	.....	.....	5	10	10	5	5
b. Carriage of tents and records ...	94	80	100	100	100	10	10	30	30	30
c. Rents, rates, and taxes	1,249	1,270	1,277	1,277	1,277	6	20	20	20	20
d. Pay of police guard	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	536	500	550	550	550	295	280	280	240	240
f. Sundries ...	397	638	370	421	421	160	248	210	173	173
Total B.—Establishments ...	33,503	37,800	37,100	35,700	35,700	23,851	22,600	24,500	28,200	28,200
Grand Total of Expenditure	78,664	86,400	1,00,200	1,03,500	1,03,500	32,510	32,500	34,400	37,700	37,700

Orissa Division.					Cossye (Drift) Division.					Total.				
Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.	Actuals, 1889-90.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
533	800	800	3,000	3,000	.....	.....	.....	.....	.....	7,542	14,500	7,000	12,000	12,000
11	.....	.....	.....	.....	.....	.....	.....	.....	.....	40,219	44,700	37,000	36,000	36,000
.....	100	100	300	300	.....	.....	.....	.....	.....	3,340	6,500	2,350	2,800	2,800
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	150	150	.....	.....	.....	.....	.....	250	300	250	200	200
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	35,671	43,500	39,400	42,400	42,400
.....	50	50	50	50	.....	640	100	100	100	3,268	4,500	3,400	4,300	
.....	.....	.....	.....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	300	.....	100	100	100
940	1,100	1,000	1,050	1,050	.....	.....	.....	.....	.....	7,469	8,300	8,800	9,300	9,300
90	100	200	150	150	.....	.....	.....	.....	.....	11,601	9,700	27,200	27,600	27,600
80	500	150	300	300	.....	.....	.....	.....	.....	7,648	12,400	9,100	9,500	9,500
676	500	700	850	850	.....	.....	.....	.....	.....	13,906	14,400	17,600	13,800	13,800
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40	700	300	500	500
144	750	1,200	1,400	1,400	.....	.....	.....	.....	.....	5,465	8,000	7,300	8,000	8,000
.....	50	.....	.....	.....	.....	.....	.....	.....	.....	240	1,000	1,000	500	500
2	200	5,150	.....	.....	.....	.....		.....	.....	1,903	2,500	16,500	16,000	16,000
1,058	900	850	1,050	1,050	.....	.....	.....	.....	.....	6,604	6,800	7,000	6,800	6,800
4,664	4,500	4,300	4,200	4,200	.....	.....	.....	.....	.....	16,735	18,100	16,300	18,000	18,000
285	200	150	100	100	.....	.....	.....	.....	.....	1,326	3,000	2,100	1,700	1,700
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	181	300	400	100	100
.....	50	.....	.....	.....	.....	.....	.....	.....	.....	114	400	500	200	200
150	300	450	500	500	.....	60	50	50	50	4,428	4,900	5,400	5,200	5,200
8,583	10,400	15,100	13,100	13,100	.....	600	150	150	150	1,68,370	2,05,000	2,09,000	2,15,000	2,15,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,010	15,000	15,200	12,000	12,000
10,053	11,400	12,550	13,200	13,200	.....	.....	.....	.....	.....	84,543	92,550	91,000	91,800	91,800
5,176	5,700	5,000	5,700	5,700	.....	.....	.....	.....	.....	60,107	70,608	66,048	70,608	70,608
1,398	1,440	1,440	1,440	1,440	.....	.....	.....	.....	.....	18,913	19,392	18,715	19,392	19,392
.....	.....	168	.....	.....	.....	.....	.....	.....	.....	2,988	2,913	2,864	2,913	2,913
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,602	2,500	2,800	2,500	2,500
672	1,500	1,800	2,200	2,200	.....	.....	.....	.....	.....	20,154	18,500	20,500	21,000	21,000
813	700	700	850	850	.....	.....	.....	.....	.....	6,981	7,300	7,600	7,600	7,600
48	100	200	250	250	.....	.....	.....	.....	.....	1,704	1,700	2,100	1,900	1,900
.....	5	5	.....	.....	.....	.....	.....	.....	.....	41	80	70	50	50
38	50	80	70	70	.....	.....	.....	.....	.....	472	800	850	850	850
372	430	345	406	406	.....	.....	.....	.....	.....	3,081	3,198	3,200	3,330	3,330
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
173	180	180	180	180	.....	.....	.....	.....	.....	2,127	2,160	2,180	2,160	2,160
194	95	237	204	204	.....	100	50	50	50	2,272	3,290	2,878	2,807	2,807
18,952	21,800	22,500	24,600	24,600	.....	100	50	50	50	2,21,995	2,40,000	2,36,000	2,39,000	2,39,000
27,535	32,000	37,600	37,700	37,700	.....	700	200	200	200	3,90,265	4,45,000	4,45,000	4,54,000	4,54,000

APPENDIX A TO BUDGET ESTIMATES, 1891-92.

FOREST DEPARTMENT, BENGAL.

Statement showing the cost under each budget sub-head of the temporary establishments entertained during each of the years 1888-89 *and* 1889-90, *as well as the amounts sanctioned by the Government of Bengal, for the entertainment of such establishment during* 1890-91.

BUDGET HEADS. — EXPENDITURE.	Cost of establishments entertained during 1888-89.	Cost of establishments entertained during 1889-90.	Amount sanctioned for temporary establishments during 1890-91.
A.—Conservancy and Works.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—			
a. Timber	1,463	1,428	1,855
b Firewood and charcoal	120	60	1,080
c. Bamboos	244	235	420
d. Sandal-wood	.....	.....	.....
e. Grass and other minor produce...	.....	.....	.....
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.	21,712	22,194	26,867
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE	168	366	516
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—			
a. Duty on foreign timber and other forest produce ...	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT.	.....	.....	.....
VI.—LIVE-STOOK, STORES, TOOLS AND PLANT—			
a. Purchase of cattle	.....	.....	.....
b. Feed and keep of cattle	3,289	3,408	3,636
c. Purchase of stores, tools and plant	.....	.....	.....
VII.—COMMUNICATIONS AND BUILDINGS—			
a. Roads and bridges	120	120	120
b. Buildings	1,079	267	283
c. Other works	.....	.....	.....
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS—			
a. Demarcation	.....	.....	.....
b. Compensation for land and rights	.....	.....	.....
c. Surveys and working plans	165	216	216
d. Sowing and planting	1,461	1,592	1,202
e. Protection from fire	.....	.....	.....
f. Other works	.....	.....	.....
IX.—MISCELLANEOUS—			
a. Refunds	.....	.....	.....
b. Law charges	.....	.....	.....
c. Other charges	114	120	120
Total actual cost ...	29,935	30,006	.....
Total amount sanctioned ..	32,993	40,656	36,315

APPENDIX B TO BUDGET ESTIMATES, 1891-92.

FOREST DEPARTMENT, BENGAL.

Statement showing the estimated outlay on account of Books, Periodicals, &c., expected to be purchased from Europe and America during 1891-92 (*Forest Department Code, Section* 120).

NAMES OF BOOKS, PERIODICALS, &c	Number of copies required.	Estimated outlay.	Budget sub head under which to be charged.	REMARKS.
		£. s. d.		
Cooper's Hill Calendar	1	(Not known)	AIXC	
Revue des Eaux et Forêts	1	Ditto	AIXC	
Parliamentary Blue-book on the establishment of a Forest School in England for the training of officers for the Indian Forest Department	1	Ditto	AIXC	
Entomologist—Monthly	1	Ditto	AIXC	
Journal of Royal Agricultural Society ...	1	Ditto	AIXC	
Scientific American (with supplement)—Weekly	1	Ditto	AIXC	
Nature—Weekly	1	Ditto	AIXC	

DARJEELING,
The 19*th September* 1890

A. L. HOME,
Conservator of Forests, Bengal.

T. B. C.—Reg. No 7452C—22—5-11-90.

FINANCIAL DEPARTMENT.

FINANCE.

DARJEELING, THE 21ST OCTOBER 1890.

RESOLUTION.

READ—

A letter from the Conservator of Forests, Bengal, No. 188B.G., dated the 19th September 1890, submitting the estimates of receipts and disbursements of the Forest Department for the year 1891-92.

The actuals of 1889-90 compare thus with the estimates for that year:—

	Sanctioned estimate.	Revised estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	6,90,000	7,30,000	7,68,718
Expenditure—			
A—Conservancy and works ...	1,89,000	1,86,000	1,68,270
B—Establishments ...	2,40,000	2,24,000	2,21,995
Total ...	4,29,000	4,10,000	3,90,265
Net surplus ...	2,61,000	3,20,000	3,78,453

The increase in the receipts was due chiefly to large demands for timber in the Sunderbuns and the Julpigoree Divisions, which were not anticipated when the budget was framed. The decrease in expenditure is mostly nominal, and is principally due to the share of the survey charges debitable to this Department, and the cost of repairs to steamers and boats in the Sunderbuns, not having yet been debited to this head.

2. The figures of the revised estimate for the year 1890-91, compared with the sanctioned estimate for that year as finally accepted by the Government of India, are shown below:—

	Sanctioned estimate.	Revised estimate.
	Rs.	Rs.
Receipts	7,70,000	7,56,000
Expenditure—		
A—Conservancy and works	2,19,000	2,09,000
B—Establishments	2,40,000	2,36,000
Total ...	4,59,000	4,45,000
Net surplus ...	3,11,000	3,11,000

The falling off in the receipts is chiefly in consequence of the decision of the Cooch Behar State to purchase logs from the permit-holders instead of from the departmental depôts, and of stoppage of carting over the roads in that State to the Kawnia depôt. A corresponding reduction has been made on the expenditure side. These figures are accepted, and under the last clause of section 105 of the Forest Code, the Lieutenant-Governor accepts the reduced estimates of receipts and expenditure as a revised appropriation statement of the budget for 1890-91.

88

3. The following table exhibits the Conservator's estimate of receipts and expenditure for the year 1891-92, compared with the actuals of 1889-90 and the sanctioned and revised estimates of 1890-91:—

BUDGET HEADS.	Budget estimate, 1891-92.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Actuals, 1889-90.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forest by Government agency	81,500	1,07,000	82,700	79,109
II.—Timber and other produce removed from the forests by consumers or purchasers	6,64,500	6,27,000	6,38,200	6,56,469
III.—Confiscated, drift and waif wood	14,300	13,500	14,300	11,970
IV.—Revenue from forests not managed by Government	..	..		..
V.—Miscellaneous	19,700	22,500	20,800	21,170
Total .	7,80,000	7,70,000	7,56,000	7,68,718
EXPENDITURE.				
A—Conservancy and Works				
I.—Timber and other produce removed from the forests by Government agency	51,000	66,000	46,600	51,371
II.—Timber and other produce removed from the forests by consumers or purchasers	42,400	43,500	39,400	35,671
III.—Confiscated, drift and waif wood . ..	4,300	4,500	3,400	3,268
IV.—Revenue from forests not managed by Government	..	..	.....	..
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	..		..
VI.—Live-stock, stores, tools and plant	37,000	18,000	36,100	19,170
VII.—Communications and buildings	23,800	27,500	27,000	21,594
VIII.—Demarcation, improvement and extension of forests ...	51,000	54,000	50,200	32,273
IX.—Miscellaneous	5,500	5,500	6,300	4,723
Total A—Conservancy and Works ..	2,15,000	2,19,000	2,09,000	1,68,270
B—Establishments.				
I.—Salaries	1,96,713	2,00,463	1,98,827	1,82,561
II.—Travelling allowances	33,000	30,000	35,000	31,441
III.—Contingencies	9,287	9,537	9,173	7,993
Total B—Establishments .	2,39,000	2,40,000	2,36,000	2,21,995
GRAND TOTAL OF EXPENDITURE ...	4,54,000	4,59,000	4,45,000	3,90,265
Estimated surplus ...	3,26,000	3,11,000	3,11,000	3,78,453

4. The estimate provides for a surplus of Rs. 3,26,000 against Rs. 3,11,000, the latest estimate for the current year. Full explanation has been furnished under each head of accounts. The estimate is accepted.

ORDER—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Comptroller-General for submission to the Government of India in the Revenue and Agricultural Department.

Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Conservator of Forests, the Accountant-General, Bengal, and the Revenue Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Govt. of Bengal.

Nos. F $\frac{1\text{-E}}{11}$ 28-31.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secretary to the Govt. of Bengal.

DARJEELING,
The 21st October 1890.

C. E. G.—Reg. No. 7453C—22—5-11-90.

[FILE F $\frac{1\text{-E}}{54}$ 1.]

ANNUAL ESTIMATES, REGISTRATION DEPARTMENT, 1891-92.

No. 779Bt., dated Calcutta, the 25th November 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

Registration Budget Estimate for 1891-92.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	REVISED ESTIMATE, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.			Proposed by Accountant-General.	Proposed by Inspector-General.	Revised by Accountant-General.		
ABSTRACT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts												
Fees for registering documents	.....	.....	.....	.....	.....							
Registration fees under Act III of 1877 ...	11,36,657	10,95,000	5,20,781	6,19,515	11,40,296							
Fees for registering Joint-Stock Companies under Act VI of 1882	8,959		4,559	11,234	15,793							
Fees for copies of registered documents ...	21,413	25,000	10,733	10,922	21,655	.....	.....	.....	12,00,000	12,00,000	12,00,000	In view of the actuals for the 12 months ended 30th September 1890, which amount to Rs. 12,10, and the actuals for the first six months of 1890-91 compared with those for the corresponding period of the previous year, which show an improvement of 10, and the actuals for 1889-90, Rs. 12,00. I adopt the estimate of the Inspector-General, Rs. 12,00, which is better by Rs. 50 than the estimate of the current year
Miscellaneous—												
Fees for searching records	15,615	30,000	7,832	8,444	16,276							
Miscellaneous ...	17,422		8,020	8,136	16,156							
Total Miscellaneous	33,037	30,000	15,852	16,580	32,432	.....	.....	.....	.....	.....	.....	
Total ...	12,00,066	11,50,000	5,51,925	6,58,251	12,10,176	50,000	.....	12,00,000	12,00,000	12,00,000	12,00,000	
Imperial share—one-half	6,00,033	5,75,000	.....	.....	.....	.....	.....	6,00,000	.....	6,00,000	6,00,000	
Provincial share—one half	6,00,033	5,75,000	.....	.....	.....	.....	.....	6,00,000	.....	6,00,000	6,00,000	
Expenditure.												
Superintendence ...	61,595	61,000	29,140	26,410	55,550	.....	.....	.....	61,438	61,000	61,000	
District charges ...	5,67,428	5,61,000	2,58,200	3,02,504	5,60,704	.....	.....	.....	5,95,776	5,75,000	5,83,000	
Total ...	6,29,023	6,22,000	2,87,340	3,28,914	6,16,254	12,000	.....	6,22,000	6,57,214	6,34,000	6,44,000	
Imperial share—one half	3,14,512	3,11,000	.....	.....	.....	.....	.....	3,11,000	.....	3,17,000	3,22,000	
Provincial share—one half	3,14,511	3,11,000	.....	.....	.....	.....	.....	3,11,000	.....	3,17,000	3,22,000	
Total ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

GRANT 2.—REGISTRATION—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE.										
		SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General of Registration Rs. (1,500) ...	17,280	17,280	8,640	5,110	13,750		17,280	17,280	17,280	
2	2	Inspectors of Registration Offices (Rs. 800 and Rs. 600)	16,800	16,800	8,400	8,400	16,800		16,800	16,800	16,800	
		Total Salaries ...	34,080	34,080	17,040	13,510	30,550		34,080	34,080	34,080	
		Establishment.										
1	1	Clerk on (Rs. 200 and over)	13,764	3,250	5,589	6,430	12,019		3,550	3,550	3,550	Increase due to annual increments.
17	17	Clerks on less than Rs. 200		9,720					9,720	9,720	9,720	
8	6	Servants	*528	696	136	264	400		528	528	528	Decrease due to pay of two peons having been shown separately under establishment of the Inspectors of Registration Offices.
		Temporary establishment	513	362	121	343	464		400	400	400	The Inspector-General increases his estimate on the ground that the expenditure for the first six months of the current year amounted to Rs. 343.
		Establishment of Inspectors of Registration Offices.										
	2	Peons	168	.....	168	84	252		268	168	168	The establishment of the Inspectors of Registration has been shown here.
		Total Establishment ...	14,974	14,028	6,014	7,121	13,135		14,366	14,366	14,366	
		Allowances.										
		Travelling allowances of Officers	10,932	11,292	5,409	4,614	10,351		11,292	10,954	10,954	The Inspector-General placed his estimate at a higher figure than that which the actuals point to, but I reduced it to accord more with actuals.
		Travelling allowances of Establishment	.....			189						
		Hill journey allowances	36			139						
		Total Allowances ...	10,968	11,292	5,409	4,942	10,351		11,292	10,954	10,954	
		Contingencies.										
		Purchase and repair of furniture ...	114	.....	90	.....	90		1,700	1,600	1,600	The Inspector-General provides for larger outlay under this head on account of increased expenditure during the first six months of the current year; but looking to the actuals of 1889-90 and those for the 12 months ended 30th September 1890, which give Rs. 15,14, the allotment as sanctioned for contract contingencies in Government Resolution of 22nd June 1889 has been reproduced *pro formâ.*
		Postage charges	571	.....	244	418	662					
		Telegram charges	32	.....	4	23	27					
		Hot-weather charges	.....	.....	.....	85	85					
		Office expenses and miscellaneous ...	857	.....	339	311	650					
		Total Contingencies ...	1,574	1,600	677	837	1,514		1,700	1,600	1,600	
		Total Superintendence ..	61,595	61,000	29,140	26,410	55,550		61,438	61,000	61,000	
		DISTRICT CHARGES.										
		Salaries										
1	1	Registrar for Calcutta (Rs 600)	7,428	7,200	3,828	3,600	7,428		7,200	7,200	7,200	
1	1	Special Sub-Registrar (Rs. 200)	28,230	2,400	14,321	14,356	[28,677		2,400	2,400	2,400	
25	25	Special Sub-Registrars less than Rs. 200 ..		25,200					34,500	25,200	34,500	The Inspector-General has raised his estimate under this head to provide for nine special Sub-Registrars in lieu of nine *ex-officio* officers, suggested in his triennial report submitted to Government, but as the additional establishments have not been sanctioned, I reproduce the present sanctioned figures.
		Total Salaries ...	35,658	34,800	18,149	17,956	36,105		44,100	34,800	44,100	

GRAT 2.—REGISTRATION—*concluded.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DISTRICT CHARGES—*concluded.*										
		Establishment.										
		Calcutta Registrar's establishment—										
15	15	Clerks	6,272	5,976	2,577	3,367	5,944		5,976	5,976	5,976	
6	6	Servants		528					528	528	528	
		Temporary establishment	1,680	1,800	694	946	1,640		1,800	1,800	1,800	
		Special Sub-Registrar's establishment—										
221	221	Clerks	53,712	57,282	22,558	26,958	49,516		58,758	53,886	(a) 58,758	(a) The Inspector-General provides for an additional record-keeper and an additional mohurir in 24-Pergunnahs for which application is being submitted to Government; but in absence of sanction the additional provision has been struck out.
59	61	Servants	3,654		1,518	1,885	3,403		.....	3,768	(b) ...	(b) The provision for the nine additional officers mentioned above has been disallowed for want of sanction—Bengal Government No. $\frac{E}{6}$3, dated 4th February 1890, and $\frac{E}{3}$ dated 5th May 1880, sanctioning the appointment of two additional servants.
		Temporary establishment	8,106	10,000	2,850	4,012	6,862		8,000	8,000	(c) 8,000	(c) A transfer of Rs. 2,000 from this head to section-writing, as proposed by the Inspector-General, has been made.
		Total Establishment ...	73,414	75,586	30,197	37,168	67,365		75,062	73,958	75,062	
		Allowances.										
		Commission to Sub-Registrars ...	4,16,682	4,25,000	1,90,121	2,32,078	4,22,199		4,50,000	4,40,000	4,40,000	The estimate under this head has been raised by the Inspector-General on account of increased charges during the first six months of 1890-91, but the actuals for the twelve months ended 30th September 1890 do not suggest a higher figure than that adopted by me.
		Commission to *ex-officio* Registrars ...	17,008		7,105	4,825	11,930					
		Travelling allowances of officers	3,992	5,000	2,133	1,679	3,812		4,000	4,000	4,000	
		Travelling allowances of establishment	28	.....	4	21	25					
		Hill journey allowances ...	.....	.....	.....	51	51					
		Total Allowances ...	4,37,710	4,30,000	1,99,363	2,38,654	4,38,017		4,54,000	4,44,000	4,44,000	
		Supplies and Services.										
		Purchase of books and publications—										
		Remuneration to copyists ...	44	.....	22	14	36		.....	.....	.....	
		Section-writing ...	1,100	.....	606	509	1,115		2,000	2,000	2,000	The provision is made here instead of under Temporary establishment—*vide* remarks above.
		Rates and taxes ...	1,277	3,000	590	446	1,681		3,000	3,000	3,000	
		Office and ground rent ...				645						
		Total ...	2,421	3,000	1,218	1,614	2,832		5,000	5,000	5,000	
		Contingencies.										
		Purchase of tents ...	6	.....	6	.....	6		(d) 2,748	.....	.....	(d) Omitted, as the items come under the category of Contract contingencies, which is covered by a fixed grant noted below, and has been twice included by Inspector-General.
		Repair of tents ...	1	...	1	28	29					
		Petty construction ...	2,314	2,748	911	.....	911					
		Petty repairs ...	50	14,866	39	9	48		14,600	14,600	14,600	The contract grant sanctioned in Government Resolution, dated 22nd June 1889, has been reproduced *pro formâ.*
		Hot and cold weather charges ...	1,820		376	1,345	1,721					
		Tour charges ...	.....		.....	18	18					
		Hill journey charges ...	13		13	.....	13		(d) 266	.....	.....	
		Purchase and repair of furniture ...	1,932		1,530	144	1,674					
		Postage charges ...	4,735		2,324	2,423	4,747					
		Telegram charges ...	35		29	41	70					
		Office expenses ...	7,319		4,044	3,088	7,132					
		Miscellaneous ...	.....	.....	.....	16	16		.....	642	642	Add for rounding.
		Total Contingencies ...	18,225	17,614	9,273	7,112	16,385		17,614	15,242	15,242	
		Total District Charges ...	5,67,428	5,61,000	2,58,200	3,02,504	5,60,704		5,95,776	5,73,000	5,83,000	

C. E. G.—Reg. No 8906C—165—3-1-91.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 31ST DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 779BT, dated the 25th November 1890, submitting the estimates of receipts and expenditure of the Registration Department for the year 1891-92.

RECEIPTS.

The total receipts for the year 1891-92 are estimated by the Inspector-General of Registration at Rs 12,00,000 against Rs. 11,50,000, the sanctioned estimate for the current year. The actuals of 1889-90 were Rs. 12,00,066, and those of the 12 months ending the 30th September 1890, Rs. 12,10,176. The estimate of the Inspector-General, which has been adopted by the Accountant-General, is accepted.

EXPENDITURE.

2. The Accountant-General estimates the total expenditure of the Registration Department for 1891-92 at Rs. 6,34,000 against Rs. 6,22,000, the sanctioned grant for 1890-91, and Rs. 6,29,023, the actuals of 1889-90. His estimate is accepted with the following modification.

Under "District charges," sub-heads "Salaries" and "Establishment," the Inspector-General has made provision for ten new special Sub-Registrars and their establishment in place of *ex-officio* Sub-Registrars in certain Sudder Sub-Registry Offices. The Accountant-General has struck out these entries in the absence of Government sanction. As there is some probability of these changes being made during the ensuing year, the provision made by the Inspector-General will stand.

3. The grant for 1891-92 will accordingly be as follows.—

	Accountant-General's estimate.	Sanctioned grants.
	Rs.	Rs.
Superintendence	61,000	61,000
District charges—		
Salaries	34,800	44,100
Establishment	73,958	75,062
Allowances	4,44,000	4,44,000
Supplies and liveries	5,000	5,000
Contingencies ...	14,600	14,600
	6,33,358	6,43,762
Add for rounding	642	238
Total ...	6,34,000	6,44,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Registration, the Board of Revenue, the Accountant-General, Bengal, and the Political and Revenue Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. F $\frac{1\text{-E}}{54}$ 2-6.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The 31*st December* 1890.

E. J. H.—Reg. No. 8961C—165—2-1-91.

BENGAL IMPERIAL AND PROVINCIAL SERVICES, 1891-92.

[FILE F $\frac{1\text{-E}}{12}$ 8.]

No. 795Bt, dated Fort William, the 6th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	REVISED ESTIMATE, 1890-91.		ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS
			Last six months of 1889-90.	First six months of 1890-91.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs	
IMPERIAL.													
Interest on loans to municipalities and other public bodies	10,93,398	12,56,000	5,68,020	5,62,813	11 30,833	1,72,000	..			14,27,704	14,28,000*	14 [illegible]	* Comprises— (a) Interest to be paid by Calcutta Municipality .. Rs 2,41,210; (b) Interest on Rs 17,65,000 representing capital debt of Port Fund not repayable . 79,425; (c) Interest on Port Trust advances ... 1,84,544; (d) Interest on Kidderpore Dockyard loans, as estimated for by Secretary, Port Commissioners ... 9,19,525 = 14,27,704; Add for rounding 296 = 14,28,000
Interest on advances and loans to Native States or private individuals	... ..	.....	.....	.	.....	... .	....			.....	. ..	...	
Interest on arrears of revenue ...	.....	. ...	..	. ..	.....	.....	.....			.....	... .	....	
Miscellaneous.													
On law charges .	52	300	21	77	98	.....	.....			224	300	300	Based on actuals.
On other accounts	641	700	243	203	446	.....	.....			72	700	700	
	693	1,000	264	280	544	.....	.....			296	1,000	1,000	
Total Imperial ...	10,94,091	12,57,000	5,68,284	5,63,093	11,31,377	1,72,000	.....	12,47,000	12,47,000	14,28,000	14,29,000	14,29,000	
PROVINCIAL.													
Interest on loans to municipal and other corporations (except Presidency Corporation)	1,221	36,000	591	707	1,298	4,000	.. ...		11,000	1,461	(a)40,000	40,000	(a) Estimated on the figures furnished by Local Government on the mean balance of Rs. 8,88,000 carrying interest at 4½ per cent. per annum.
Interest on advances to cultivators	18,661	37,000	10,847	11,077	21,924	. ....	2,000		35,000	21,172	(b)35,000	35,000	(b) Estimated on the mean balance of Rs. 5,87,000, carrying interest at 6 per cent per annum.
Interest on advances under special laws.													
Interest on embankment and drainage advances ...	14,369	12,000	8,179	4,349	12,528	78,000	... ..		26,000	3,209	(c)90,000	27,000	(c) Estimated on the mean balance of Rs. 14,97,000, carrying interest at 6 per cent. per annum.
Interest on loans to landholders and other notabilities	732	5,000	732	.	732	.....	...		4,00	.. ...	(d)5,000	5,000	(d) Estimated on the mean balance of Rs 1,14,000, carrying interest at 4 per cent. per annum
	34,983	90,000	20,349	16,133	36,482	82,000	2,000		76,000	25,842	1,70,000	1,07,000	
Interest on Government securities.													
Education Department	13,790	15,000	7,145	6,723	13,868		1,000			....	(e)14,000	14,000	(e) Based on actuals
Miscellaneous.													
Public works cess	54,118	53,000	29,124	19,173	48,207		1,000			47,189	52,000	52,000	Based on actuals.
Interest on the capital cost of His Honour the Lieutenant-Governor's house and table equipment and furniture ...	1,279	1,000	645	634	1,279				68,000		1,000	1, [illegible]	
Interest on zemindari embankment recoveries under the contract system ...	... ..	.....	—420	275	—145		.....				.	. .	
Total Provincial ..	1,04,170	1,59,000	56,843	47,938	99,781	82,000	4,000	1,44,000	1,44,000	73,031	2,37,000	1,71, [illegible]	
GRAND TOTAL ...	11,98,261	14,16,000	6,25,127	6,06,031	12,31,158	2,64,000	4,000	13,91,000	13,91,000	15,01,031	16,66,000	16,00,000	

7/4

INTEREST.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	REVISED ESTIMATE, 1890-91.		ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.													
Interest on Government of India stock-notes ..	604	.....	252	53	305	.....	.....				.....		
Commission on stock-notes ...	.....	.....	.....	.....	.....	.....	.....				.....		
PROVINCIAL.													
Interest on Provincial advances and loan account ...	67,716	1,08,000	67,716	.....	67,716	15,000	.....		91,000		1,23,000	1,23,000	Estimated on the mean balance of Rs. 30,85,000, carrying interest at 4 per cent. per annum, payable by the Local to the Imperial Government in terms of Government of India, Department of Finance and Commerce, No. 13, dated 1st January 1889.
Total ...	68,320	1,08,000	67,968	53	68,021	15,000	.....	1,08,000	91,000		1,23,000	1,23,000	

C. E. G.—Reg. No. 9007C—177—30-12-90.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 29TH DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 795Bt., dated the 6th December 1890, submitting the Interest Budget Estimate for 1891-92.

RECEIPTS.

The Accountant-General's estimate of Imperial receipts for 1891-92 is Rs. 14,29,000, against Rs. 12,57,000 the sanctioned estimate for the current year. The increase is on account of the interest payable by the Port Commissioners of Calcutta on the loan for the Kidderpore Docks. The estimate is accepted.

2. The Accountant-General's estimates of Provincial receipts for 1891-92 are compared below with the sanctioned estimates for the current year:—

	Accountant-General's estimates, 1891-92.	Sanctioned estimate, 1890-91.
	Rs.	Rs.
I.—Interest on advances to cultivators, &c. ...	35,000	37,000
II.— Ditto on advances for embankments and drainage works...	90,000	12,000
III —Interest on loans to land-holders, &c. ...	5,000	5,000
IV — Ditto on loans to municipalities, &c. ...	40,000	37,000
V.— Ditto on other miscellaneous accounts ...	67,000	69,000
Total ...	2,37,000	1,59,000

The estimates under the first four classes are based on the estimate of loans for 1891-92, lately submitted to the Government of India. Under class II credit is taken for interest at 6 per cent. on the estimated mean balance of Rs. 14,97,000, without allowance for the fact that interest on advances under this head is not payable until after the completion of the works for which they are made. The Rajapore-Ampta works, for which a large outstanding balance is estimated, being as yet incomplete, no interest will be paid on this balance, and the estimate will accordingly be reduced from Rs. 90,000 to Rs. 27,000. The Accountant-General's estimates under the remaining heads are accepted.

EXPENDITURE.

3. The interest payable by the Provincial Government to the Imperial revenues for the current year, as passed by the Government of India, amounts to Rs. 1,08,000. The Accountant-General has reproduced this figure as the revised estimate for the current year, and has placed the estimate for next year at Rs. 1,23,000. The following table, based on the estimates of loans submitted to the Government of India, shows the amount payable during the two years:—

	Opening balance	Net amount of out-goings	Closing balance.	Mean balance.	Interest at 4 per cent.
	Rs.	Rs.	Rs	Rs.	Rs.
1890-91	19,68,000	6,34,000	26,02,000	22,85,000	91,400
1891-92	26,02,000	9,64,000	35,66,000	30,84,000	1,23,360

The revised estimate for the current year will accordingly be placed at Rs. 91,000 and the estimate for next year at Rs. 1,23,000, as proposed by the Accountant-General.

96

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Board of Revenue; to the Director of Public Instruction; to the Accountant-General; to the Private Secretary to His Honour the Lieutenant-Governor; and to the Revenue, Political and Public Works Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. F $\frac{1\text{-E}}{12}$ 9-15.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 29th December 1890.

W. J.—Reg. No. 9008C—177—31-12-90.

[FILE F $\frac{1\text{-E}}{13}$ I.]

ESTIMATE OF INTEREST ON OTHER OBLIGATIONS.

No. 800Bt., dated Calcutta, the 9th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST ON OTHER OBLIGATIONS—BUDGET ESTIMATE.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Interest on Presidency Savings Bank Deposits	91,700	1,00,000	91,700	... ..	91,700	.....	9,000		91,000	91,000	91,000	Estimate of Secretary and Treasurer, Bank of Bengal, based on the estimated balance of Rs. 25,00,000 on the 31st March 1892.
Interest on deposits in State Railway Provident Institutions	18,516	22,000	18,516	.....	18,516	4,000	.....		... .	26,000*	26,000	* The balance at the close of 1889-90 aggregated Rs. 5,72,000; the deposits in the six months ended 30th September 1890 aggregate Rs. 83,000, and the withdrawals in the same period Rs. 36,000, showing an increase in the deposits for the half-year of Rs. 47,000. The interest for the current year works out a total of Rs. 24,000 on an estimated balance of Rs. 6,66,000 and for next year Rs. 26,875, or in round numbers Rs. 26,000 on an estimated balance of Rs. 6,90,000 at 3¾ per cent.
Interest on Miscellaneous Accounts.												
Interest on compensation paid for lands taken for public purposes	1,229	1,000	177	251	428	.....	.....		491	(a)1,000	1,000	(a) Based on actuals.
Interest on Land Revenue collections refunded	440	500	.....	794	794	1,500	.....		2,030	(b)2,000	2,000	(b) The increase represents payment of arrear interest due to jagirdars in Cuttack whose jagirs were acquired by Government.
Interest on Law charges ...	.....	100	.....	.....	... ..	.....	.....		60	(c)100	100	(c) Based on actuals and for rounding the estimate.
Ditto on other accounts ...	406	900	243	1,605	1,848	.. ..	.....		... ..	(d)900	900	(d) Ditto.
Total interest on miscellaneous accounts	1,12,291	2,500	420	2,650	3,070	1,500	.....		3,581	4,000	4,000	
Refunds	6	3,500	3	6	9	.....	2,500		... ..	1,000	1,000	
Total ...	1,12,297	1,28,000	1,10,639	2,656	1,13,295	5,500	11,500	1,28,000	94,581	1,22,000	1,22,000	

C. E. G.—Reg. No. 8671C—153—16-12-90.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 800Bt., dated the 9th December 1890, submitting the estimate of Interest on other Obligations for the year 1891-92.

The charges under Interest on other Obligations are wholly Imperial. The Accountant-General has placed the estimate for 1891-92 at Rs. 1,22,000 against Rs. 1,28,000, the sanctioned grant for the current year, and Rs. 1,12,297, the actuals of 1889-90. Full explanation has been furnished by the Accountant-General of the variations under each sub-head. His figures are accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal; to the Board of Revenue, and to the Public Works Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Govt. of Bengal.

Nos. F $\frac{1\text{-E}}{13}$ 2-4.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 15th December 1890.

H. P.—Reg. No. 86720—153—16.12.90.

[FILE F $\frac{1\text{-E}}{1}$ 1.]

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

No. 821Bt., dated Fort William, the 23rd December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1891-92.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Civil Offices of Account and Audit	2,57,165	2,49,000	1,14,248	1,36,789	2,51,037	300	.....	.....	2,49,300	2,49,300	2,49,300	Estimate as passed by the Comptroller-General.
Allowance to Presidency Banks	14,369	14,000	.....	14,369	14,369	.....	.....	.....	14,369	14,000	14,000	
Total Imperial ...	2,71,534	2,63,000	1,14,248	1,51,158	2,65,406	300	.....	2,63,000	2,63,669	2,63,300	2,63,300	
PROVINCIAL.												
Salary of Lieutenant-Governor (8,333⅓)[4] ...	98,400	96,000	50,400	48,000	8,400	.....	.....	.....	1,00,000	96,000	96,000	
Staff and household of Lieutenant-Governor	25,211	30,500	12,121	10,517	22,638	500	.....	.....	30,746	31,000	26,000	
Tour expenses	32,406	34,000	7,540	20,388	27,928	.....	.....	.....	34,000	34,000	34,000	
Legislative Council ...	24,028	22,800	10,295	12,036	22,331	200	.....	.....	22,900	23,000	23,000	
Civil Secretariats ...	5,01,350	4,87,700	2,30,364	2,33,217	4,63,581	.....	2,700	.....	4,85,684	4,85,000	4,85,000	
Board of Revenue ...	2,96,757	2,73,000	1,38,580	1,38,013	2,76,593	.....	.....	.....	2,80,771	2,73,000	2,73,000	
Commissioners	5,44,814	5,21,000	2,77,145	2,59,154	5,36,299	6,000	.....	.....	2,06,364	5,27,000	5,34,771	
Civil Offices of Account and Audit	92,689	98,000	42,217	46,903	89,120	3,700	.....	.....	1,01,914	1,01,700	1,01,700	Ditto ditto.
Total Provincial ...	16,15,745	15,63,000	7,68,662	7,68,228	15,36,890	10,400	2,700	15,82,000	12,62,379	15,70,700	15,73,471	
Deduct for rounding ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	471	
											15,73,000	
Total ...	18,87,279	18,26,000	8,82,910	9,19,386	18,02,296	10,700	2,700	18,45,000	15,26,048	18,34,000	18,36,300	

100

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1891-92—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
		CIVIL OFFICES OF ACCOUNT AND AUDIT.										
		CIVIL OFFICES OF ACCOUNT AND AUDIT—IMPERIAL.										
		Salaries.										
1	1	Accountant-General (2,750)[4] ...		34,560	.....	.....	.....		31,680	31,680	31,680	As passed by the Comptroller-General.
1	1	Deputy Accountant-General (1,200) ...	75,822	18,000	.....	.....	.....		14,400	14,400	14,400	
2	2	Assistant-Accountant-General (900) ...										
		Personal Allowance ...		18,240	.....	.....	.....		21,600	21,600	21,600	
1	1	Chief Superintendent (700) ...	8,400	8,400	.....	.....	.....		8,400	8,400	8,400	
			.....	79,200	.....	.....	.....		76,080	76,080	76,080	
		Deduct—Probable Savings	.....	3,667	.....	.....	.....		2,865	2,865	2,865	
		Total Salaries ...	84,222	75,533	41,709	48,966	* 90,675		73,215	73,215	73,215	
		Establishment.										
		Superintendents—										
1	1	1st grade on (400—480) ...		5,184					5,376	5,376	5,376	Increase due to increment.
3	3	2nd grade on (300—390) ...		12,600					12,960	12,960	12,960	
6	6	3rd grade on (200—290) ...		16,440					18,000	18,000	18,000	
		Clerks—										
8	8	1st grade on (130—175) ...		15,828					16,044	16,044	16,044	Ditto ditto.
14	14	2nd grade on (90—120) ...	1,61,576	18,648	67,498	79,773	1,47,271		19,224	19,224	19,224	
49	47	3rd grade on (60—85)		45,720					44,940	44,940	44,940	One clerk transferred to the Office of the Controller of India Treasuries, and one reduced consequent on retransfer of military payments.
96	96	4th grade on (40—55) ...		58,290					57,600	57,600	57,600	
41	41	Supernumeraries (30) ...		14,760					14,760	14,760	14,760	
6	6	Copyists (30)		2,160					2,160	2,160	2,160	
6	6	Ditto (25)		1,800					1,800	1,800	1,800	
		Temporary establishment ...	262	.....	222	635	857		.....	.....	.....	
39	39	Servants	4,163	4,824	1,757	2,102	3,853		4,956	4,956	4,956	
		Deduct—$\frac{3}{10}$ths chargeable to Provincial	.....	1,96,254	.....	.....	.....		1,97,820	1,97,820	1,97,820	
		Deduct—Probable Savings ...	.....	30,987	.....	.....	.....		31,235	31,235	31,235	
		Total Establishment ...	1,66,001	1,65,267	69,471	82,510	1,51,981		1,66,585	1,66,585	1,66,585	
		Allowances.										
		Travelling allowances and expenses	517	1,000	387	231	618		1,000	1,000	1,000	
		Contingencies.										
		Postage charges	2,563	3,000	1,152	1,541	2,693		3,000	3,000	3,000	Estimate, as passed by the Comptroller-General. Increased provision made for telegram and postage charges.
		Purchase of furniture	36									
		Office expenses and miscellaneous	3,289	4,200	1,529	3,541	5,070		5,500	5,500	5,500	
		Telegram charges	537									
		Total contingencies ...	6,425	7,200	2,681	5,082	7,763		8,500	8,500	8,500	
		Total civil offices of account and audit—Imperial ...	2,57,165	2,49,000	1,14,248	1,36,789	2,51,037		2,49,300	2,49,300	2,49,300	
		CIVIL OFFICES OF ACCOUNT AND AUDIT—PROVINCIAL.										
		General Establishment.										
		1 Clerk (40-55)	.....	.....	.....	.....	.....		465	465	465	Provision made for entertainment of a clerk, *vide* Bengal Government No. F $\frac{2\text{-}C}{2}$ 12, dated 2nd October 1890.
		$\frac{3}{10}$ths share chargeable to Provincial transferred from Imperial	31,076	30,987	12,984	15,351	28,335		31,235	31,235	31,235	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1891-92—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actual, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
		EXAMINER OF LOCAL ACCOUNTS.										
		Salaries.										
1	1	Examiner (1,250)	12,742	15,000	6,250	6,366	12,616		15,000	15,000	15,000	
1	1	Chief Superintendent (600) ...	7,200	7,200	3,600	3,600	7,200		7,200	7,200	7,200	
		Total Salaries	19,942	22,200	9,850	9,966	19,816		22,200	22,200	22,200	
		Establishment.										
4	4	Local Auditor (200—250) ...	25,449	11,040	11,520	14,630	25,550		11,280	11,280	11,280	Increase due to increments.
5	5	Local Auditor (150—200) ...		11,520					11,160	11,160	11,160	
7	7	Assistant Auditor (90—120) ...		7,560					7,296	7,296	7,296	
1	1	Clerks	1,235	780	487	415	902		900	900	900	
17	17	Servants	1,243	1,428	546	689	1,235		1,428	1,428	1,428	
				32,328					32,064	32,064	32,064	
		Deduct—Probable Savings ...	.....	3,215	.....	.....	.....		.....	214	214	
		Total Establishment ...	27,927	29,113	12,553	15,134	27,687		32,064	31,850	31,850	
		Allowances.										
		Travelling allowance ...	13,268	15,100	6,442	6,184	12,626		15,100	15,100	15,100	
		Contingencies.										
		Postage charges	228	300	228	165	393		350	350	350	Based on actuals of the current year.
		Office expenses and miscellaneous	210	300	160	103	263		500	500	500	Increase due to purchase of audit pencils from London.
		Telegram charges	38	.....	.....	.....	.....		.....	.....	.....	
		Total Contingencies ...	476	600	388	268	656		850	850	850	
		Total Examiner of Local Accounts	61,613	67,013	29,233	31,552	60,785		70,214	70,000	70,000	
		Total Civil Offices of Account and Audit—Provincial ...	92,689	98,000	42,217	46,903	89,120		1,01,914	1,01,700	1,01,700	
		Total Civil Offices of Account and Audit—Imperial ...	2,57,165	2,49,000	1,14,248	1,36,789	2,51,037		2,49,300	2,49,300	2,49,300	
		Total Civil Offices of Account and Audit	3,49,854	2,49,000	1,56,465	1,83,692	3,40,157		3,51,214	3,51,000	3,51,000	
		STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR.										
		Salary.										
1	1	Private Secretary (Rs. 1,116⅔) ...	12,647	13,400	6,432	4,269	10,701		13,400	13,400	13,400	
		Establishment.										
1	1	Civil Hospital Assistant ...	300	300	150	150	300		.....	300	300	The Private Secretary provides for a clerk on Rs. 50 per month, which has been thrown out, *vide* Bengal Government No. 3412, dated 15th August 1889.
1	1	Clerk (250) ...	3,000	3,000	1,910	1,500	4,186		5,196	3,000	3,000	
13	13	Servants ...	1,579	1,596		776				1,596	1,596	
		Fixed establishment expenses at Rs. 500 ...	6,000	6,000	3,000	3,000	6,000		6,000	6,000	6,000	
		Temporary establishment ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	10,879	10,896	5,060	5,426	10,486		11,196	10,896	10,896	
		Allowances.										
		Travelling allowance ...	326	.....	326	19	521		.....	554	554	Based on actuals

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1891-92—*continued.*

Numbers 1890-91	Numbers 1891-92	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR—*concld.*										
		Contingencies.										
		Allotment for household and Tour expenses	.....	.....	.....	.....	.....		.....	.....	.....	
		Postage charges	185	204	45	78	123		150	150	150	
		Contingencies and miscellaneous	1,174	6,000	258	549	807		6,000	6,000	1,000	Charges for maintenance and repairs of furniture, Rs. 5,000, included in this item.
		Total Contingencies ...	1,359	6,204	303	627	930		6,150	6,150	1,150	
		Total Staff and Household, &c.	25,211	30,500	12,121	10,517	22,638		30,746	31,000	26,000	
		LEGISLATIVE COUNCIL.										
		Salary.										
1	1	Secretary (1,000)	12,000	12,000	6,000	6,000	12,000		12,000	12,000	12,000	
		Establishment.										
1	1	Clerk (400) ...	6,264	4,800	2,443	2,928	5,371		4,800	4,800	4,800	
2	2	Clerks (below 200)	.....	1,152	.....	.....	.....		1,196	1,196	1,196	Increase due to increment.
15	15	Servants	1,399	1,404	587	701	1,288		1,404	1,404	1,404	
		Temporary establishment ...	1,609	500	789	438	1,227		500	600	600	Increased on actuals.
		Total Establishment	9,272	7,856	3,819	4,067	7,886		7,900	8,000	8,000	
		Contingencies.										
		Postage charges	1,564	1,000	974	701	1,675		1,000	1,000	1,000	
		Office expenses and miscellaneous	1,192	1,944	−498	1,268	770		2,000	2,000	2,000	
		Total Contingencies ...	2,756	2,944	476	1,969	2,445		3,000	3,000	3,000	
		Deduct—Probable Savings ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Legislative Council ...	24,028	22,800	10,295	12,036	22,331		22,900	23,000	23,000	
		CIVIL SECRETARIATS.										
		JUDICIAL POLITICAL AND APPOINTMENT DEPARTMENTS.										
		Salaries.										
1	1	Secretary (3,333)[4]	43,029	38,400	19,103	20,278	39,381		38,400	38,400	38,400	
1	1	Under-Secretary (1,000)[4]	13,585	11,520	8,160	5,230	13,390		11,520	11,520	11,520	
		Officer on special duty	5,464	.....	4,564	2,794	7,358		.....	.....	.....	
		Total Salaries ...	62,078	49,920	31,827	28,302	60,129		49,920	49,920	49,920	
		Establishment.										
10	9	Clerks (200 and over)	85,647	43,400	36,347	43,628	79,975		39,700	39,700	39,700	Decrease due to salaries of two clerks not provided for.
49	48	Clerks (below 200)		45,000					42,900	42,900	42,900	
39	39	Servants	3,955	4,000	1,636	2,012	3,648		4,000	4,000	4,000	
		Temporary establishment ...	2,003	1,700	548	877	1,425		1,600	1,600	1,600	
		Total Establishment ...	91,605	94,100	38,531	46,517	85,048		88,200	88,200	88,200	
		Total Judicial, Political and Appointment Departments ...	1,53,683	1,44,020	70,358	74,819	1,45,177		1,38,120	1,38,120	1,38,120	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1891-92.—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs	Rs		Rs	Rs.		
		CIVIL SECRETARIATS—*continued.*										
		REVENUE, GENERAL AND STATISTICAL DEPARTMENTS.										
		Salaries.										
1	1	Secretary (2916⅔)[4]	38,440	33,600	24,843	19,600	44,443		33,600	33,600	33,600	
1	1	Under-Secretary (1,000)[4] . ..	11 909	11 520	5 091	4,729	9,820		11,520	11,520	11,520	
		Total Salaries	50,349	45,120	29,934	24,329	54,263		45,120	45,120	45,120	
		Establishment.										
11	12	Clerks (200 and over)	90,372	46,300	38,787	47,320	86,107		49,700	49,700	49,700	Increase due to one assistant in the Temporary Establishment made permanent
59	58	Clerks (below (200) .		46,200					44,700	44 700	44,700	Increase due to increment
11	11	Marine Branch		7,380					7 716	7 716	..	Decrease due to transfer of a peon to the Financial and Municipal Department.
32	31	Servants .	3,259	3,360					3,250	3,250	3,250	
		Temporary establishment	1,217	1,450	441	762	1,203		1,416	1,416	1 080	
		Deduct probable savings ..		1,04,690 450						1,06 782 684	97,996 684	
		Total Establishment .	94,848	1,04,240	39,228	48,082	87,310		1,06,782	1,06,098	97,996	
		Total Revenue, General and Statistical Depts. ..	1,45 197	1,49,360	69,162	72,411	1,41,573		1 51,902	1 51,218	1,43,086	
		FINANCIAL MUNICIPAL AND ACCOUNTS DEPARTMENTS.										
		Salaries.										
1	1	Secretary (2 916⅔)[4] .	38 088	33,600	11,655	15,397	27,052		33,600	33,600	33,600	
1	1	Under Secretary (1,000)[4]	16,340	11,520	10,014	3,120	13,134		11,520	11,520	11,520	
		Total Salaries ...	54 428	45,120	21,669	18,517	40,186		4 ,120	45,120	45,120	
		Establishment.										
7	7	Clerks (200 and above) .	63,823	24,900	27,873	33,830	61,753		25,800	25,800	25,800	Increase due to increment
41	42	Clerks (below 200)		38,000					39,800	39,800	39,800	
26	27	Servants . ..	2,895	2,600	1,405	1,402	2,807		2,670	2,670	2,670	Increase due to the transfer of a peon from Revenue and General Department.
		Temporary establishment ...	1,259	1,000	425	432	857		500	500	500	
		Total Establishment	67,977	66,500	29,703	35,714	65,417		68,770	68,770	68,770	
		Total Financial, Municipal and Accounts Departments .	1,22,405	1,11,620	51,372	54,231	1,05,603		1,13 890	1,13,890	1,13,890	
		Allowances.										
		Hill journey allowance to officers	1,612		409	685	1,094					
		Hill journey allowance to establishment	5,275	25,000	3,870	335	4 205		25,000	25,000	25,000	
		Travelling allowance to officers	2,547		1,171	966	2,137					
		Ditto ditto to establishment .. .	480		103	667	770					
		Deputation allowance	5,652		2,360	2,394	4,754					
		Total Allowances	15,566	25,000	7,913	5,047	12,960		25,000	25,000	[illegible]	
		Supplies and Services.										
		Maintenance of the telegraph line from Belvedere ..	944	790	471	140	611		280	280	[illegible]	Local Government figures retained.

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1891-92—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Proposed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
CIVIL SECRETARIATS—*contd.*										
Contingencies.										
Purchase of books and periodicals	2,517	2,000	1,287	988	2,275		2,000	2,000	2,000	
Rents, rates and taxes	489	.....	245	489	734		.....	... .	.....	
Subscriptions to newspapers and gazettes	2,314	... ..	1,651	88	1,739		.....	.....	.....	
Postage charges	5,845	5,500	2,134	3,570	5,704		5,600	5,600	5,600	
Office expenses and miscellaneous	19,976	16,910	11,058	4,926	15,984		17,000	17,000	15,000	
Total Contingencies ...	31,141	24,410	16,375	10,061	26,436		24,600	24,600	22,600	
MARINE BRANCH ESTABLISHMENT.										
Clerks	.....	.... .	.....	.....	... ..				7,716	
Servants									416	
Temporary establishment ...	... ..	.....	... ..	.....	.....				2,000	
Contingencies	.....	..	.....	... ..	.....					
Total ...	..	.. .	.....	. ...	... ..				10,132	
TRANSLATORS' DEPARTMENT.										
Numbers. 1890-91. / 1891-92.										
Salaries.										
1 / 1 Bengali Translator (400)	5,320	5,520	2,680	2,760	5,440		5,520	5,520	5,520	
1 / 1 Oriya Translator (250) ...	3,054	3,000	1,534	1,639	3,193		3,000	3,000	3,000	
1 / 1 Urdu and Hindi Translator (300)	4,800	4,800	2,400	2,306	4,706		3,600	3,600	3,600	Decrease due to appointment of Translator on reduced pay.
Total Salaries ...	13,174	13,320	6,634	6,705	13,339		12,120	12,120	12,120	
Establishment of Bengalee Translator.										
Clerks ...	9,576	5,286	3,961	4,683	8,644		5,406	5,406	5,406	Increase due to increment.
Establishment for the supervision of the Native Press		4,140					3,960	3,960	3,960	
Establishment of Oriya Translator.										
Clerks	1,363	1,464	560	669	1,229		1,464	1,464	1,464	
Establishment of Hindi Translator.										
Clerks	2,782	3,204	1,165	1,505	2,670		3,204	3,204	3,204	
		14,094								
Deduct—Probable savings . .	.. .	414	.....	... .	.....		.....	.....	. ....	
Total Establishment	13,721	13,680	5,686	6,857	12,543		14,034	14,034	14,134	
Contingencies.										
Postage charges	180	180	79	69	148		180	180	180	
Rents, rates, and taxes	1,050	960	525	518	1,043		1,050	1,050	960	
Miscellaneous	397	360	152	324	476		366	366	396	
Total Contingencies ...	1,597	1,500	756	911	1,667		1,596	1,596	1,596	
Total Translator's Department	28,492	28,500	13,076	14,473	27,549		27,750	27,750	27,750	
LIBRARIAN'S DEPARTMENT.										
Librarian	2,660	2,760	1,120	1,380	2,500		2,880	2,880	2,880	Increase due to increment.
Establishment	960	960	400	480	880		960	960	960	
Miscellaneous	74	62	15	55	70		62	62	62	
Temporary establishment ...	228	240	101	120	221		240	240	240	
		4,022								
Deduct—Probable savings ...		22								
Total Librarian's Department	3,922	4,000	1,636	2,035	3,671		4,142	4,142	4,142	
Total Civil Secretariats ...	5,01,330	4,87,700	2,30,364	2,13,217	4,63,581		4,85,684	4,85,000	4,85,000	

Grant 18.—General Administration Budget Estimate for 1891-92—*continued*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs	Rs.	Rs.		Rs.	Rs.	Rs	
		EXPENDITURE—*contd.*										
		Board of Revenue.										
		Salaries.										
2	2	Members (4,000)[4]		92,160					96,000	92,160	92,160	
1	1	Secretary (2,500)[4]		28,800					30,000	28,800	28,800	
1	1	Junior Secretary (1,800)[4]		20,736					21,600	20,736	20,736	
		Total Salaries ..	1,63,263	1,41,696	80,938	71,781	1,52,719		1,47,600	1,41,696	1,41,696	
		Establishment										
		General Department—										
9	10	Clerks (200 and over)		38,160					41,520	41,520	41,520	One clerk from the lower grade
53	76	Clerks (less than 200)		62,280					57,036	57,036	57,036	Decrease due to transfer of clerks to the office of the Commissioner of Excise
70	69	Servants ..		6,682					6,545	6,545	6,545	Decrease due to transfer of a servant to the office of the Commissioner of Excise
6	6	Clerks chargeable to Wards rate		8,400					8,424	8,424	8,424	Increase due to increment.
1	1	Servant chargeable to Wards' rate ..		84					84	84	84	
		Road Cess Department—										
2	2	Clerks		2,400					2,400	2,400	2,400	
1	1	Servant		96					96	96	96	
		Revenue Record-room establishment—										
5	5	Indexers .		4,000					4,000	4,000	4,000	Sanction accorded for another period of three years to an establishment for the preparation of the indices of old records in the Board's office in Bengal Government No. 832T—R dated 15th October 1890.
		Land Acquisition establishment—										
6	6	Clerks		2,640					2,640	2,640	2,640	
6	6	Servants .		516					516	516	516	
				1,25,258					1,23,261	1,23,261	1,23,261	
		Deduct—Probable savings		1,954						1,867	1,867	
				1,23,304								
		Deduct for transfer to Excise Commissioner		2,000								
		Total Establishment ..	1,24,322	1,21,304	52,230	61,234	1,13,464		1,23,261	1,21,394	1,21,394	
		Allowances										
		Travelling allowances	196	500	196	871	1,067		500	500	500	
		Contingencies										
		Rents, rates and taxes .	2,222	1,900	936	936	1,872		1,900	1,900	1,900	
		Petty repairs .	7	50	7	7	7		50	5	50	
		Postage charges	2,046	2,200	953	1,196	2,149		2,200	2,200	2,200	
		Ditto of wards	100		65	35	100		140	140	140	
		Office expenses and miscellaneous .. .	4,448	5,350	3,132	1,872	5,004		5,000	5,000	5,000	
		Ditto ditto Wards . .	69		39	2	41		120	120	120	
		Ditto ditto Revenue record room .	84		84	86	170					
		Total Contingencies	8,976	9,500	5,216	4,127	9,343		9,410	9,410	9,410	
		Total Board of Revenue .	2,96,757	2,73,000	1,38,580	1,38,013	2,76,593		2,80,771	2,73,000	2,73,000	

106

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1891-92—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COMMISSIONERS.										
		Salaries.										
8	8	Commissioners (2,916¾)[4] ..	3,29,179	2,68,800	1,75,638	1,59,970	3,35,608		.....	2,68,800	2,68,800	The actuals for 1889-90 are high owing to the temporary appointment of an additional Commissioner.
1	1	Commissioner for Non-Regulation Provinces (2,500)[4]		28,800					.....	28,800	28,800	
		Total Salaries ...	3,29,179	2,97,600	1,75,638	1,59,970	3,35,608		.....	2,97,600	2,97,600	
		GENERAL ESTABLISHMENT.										
		Establishment.										
		Main office—										
139	135	Clerks (on less than 200)	87,418	83,494	36,054	43,170	79,224		79,806	79,806	79,806	Decrease due to the transfer of four clerks to the office of the Commissioner of excise.
110	110	Servants ...	8,378	8,346	3,492	4,200	7,692		8,346	8,346	8,346	
29	30	Temporary establishment	67	2,350	67	113	180		2,350	2,350	2,350	
		Clerks chargeable to Wards' rate	15,038	14,640	6,248	7,866	14,114		16,380	16,380	16,380	Increase due to the appointment of a clerk, *vide* Board's order No. 162A, dated 10th March 1890.
11	12	Servants ...	917	912	386	487	873		984	984	984	Increase due to the appointment of a farash, *vide* Board's order No 162A, dated 10th March 1890.
		Temporary establishment ...	.....	.....	—68	.....	—68		.....	.....	.....	
		Local Fund Department—										
12	12	Clerks (on less than 200) ...	9,172	6,900	3,350	3,987	7,337		6,900	6,900	6,900	Decrease due to transfer of a clerk from Chittagong Commissioner's Office to the Commissioner of Excise, and to abolition of a clerk in Chota Nagpore Commissioner's office.
3	3	Servants ...		180					180	180	180	
		Road Cess Department—										
18	8	Clerks (on less than 200) ...		5,220					4,284	4,284	4,284	
		Statistical Department—										
1	1	Clerk ...		360					360	360	360	
		Municipal Department—										
4	4	Clerks ...		2,136					2,136	2,136	2,136	
		Educational establishment—										
7	6	Clerks (on less than 200) ...	5,920	6,300	2,403	2,871	5,274		5,580	5,580	5,580	Decrease due to transfer of a clerk from Orissa Commissioner's office to that of the Commissioner of Excise.
		Partition establishment, temporary	3,6-4	3,500	1,431	1,628	3,059		3,096	3,096	3,096	
		Revenue Record-room establishments and contingencies ...	1,426	2,100	719	762	1,481		.....	2,100	2,100	
				1,36,438								
		Deduct probable savings ...		6,000								
		Total establishment ...	1,32,010	1,30,438	54,082	65,084	1,19,166		1,30,402	1,32,502	1,32,502	
		Allowances.										
		Travelling allowance of officers	26,984	27,000	13,346	12,738	26,084		27,000	27,000	27,000	
		Ditto ditto of establishment.	4,768	5,500	3,535	1,522	5,057		5,606	5,606	5,606	Based on actuals.
		Total allowances ...	31,752	32,500	16,881	14,260	31,141		32,6 6	32,606	32,606	
		Supplies and Services.										
		Keep of elephants	1,939	4,080	843	393	1,241		8,200	8,200	8,200	Provision made by the Commissioners of Chittagong and Chota Nagpore for the purchase of elephants.
		Petty construction	60	.....	.....	5	.....		.....	.....	.....	
		Purchase of elephants	.....	.....	.....	.....	.....		.....	.....	.....	
		Repairs to steamers	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Purchase of furniture	2,281	.....	1,944	253	2,197		.....	(c)	(c)	
		Remuneration to copyists ...	770	475	770	337	1,107		6 5	665	665	
		Purchase of books and publications	42	265	38	74	112		165	165	165	
		Purchase of tents	927	.....	927	.....	927		.....	(c)	6,827	
		Repair of tents	565	.....	565	...	565		.....	(c)	(c)	
		Rents, rates, and taxes	7,565	7,401	3,920	3,492	7,412		7,498	7,498	7,498	
		Telegram charges	2,356	22,734	852	1,729	2,581		.....	(c)	(c)	
		Tour charges	2,162	.....	2,162	280	2,442		.....	(c)	(c)	
		Postage charges	5,866	.....	3,665	2,560	6,225		.....	(c)	(c)	
		Hot weather charges	2,343	.....	2,343	1,907	4,250		.....	(c)	(c)	
		Office expenses and miscellaneous.	6,358	.....	1,901	1,494	3,395		1,676	22,612	22,612	The items marked (c) represent detailed heads of contract contingencies for which the sanctioned allotment of 1890-91, Rs. 21,040, has been reproduced, *plus* Rs. 1,572 for the Ward's Department.
		Regrant of savings in the allotment for contract contingencies for 1889-90	.....	.....	.....	.....	.....		.....	.....	944	
		Total supplies and services and contingencies.	33,264	35,045	20,630	12,524	33,154		1[illegible],204	39,140	46,011	
		Total general establishment ...	1,97,026	1,97,983	91,593	91,868	1,83,461		1,81,212	2,04,248	2,12,019	

107

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1891-92—*concluded.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Reviesd estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		STEAMERS AT DACCA AND CHITTAGONG.										
		Salary.										
1	1	Engineer,	3,063	3,063	1,276	1,532	2,808		3,063	3,063	3,063	
		Establishment.										
50	50	Serangs, &c. ...	8,269	9,089	3,703	4,063	7,766		9,089	9,089	9,089	
		Supplies and Services.										
		Coal and other Fuel	2,597	4,400	1,167	803	1,970		4,400	4,400	4,400	
		Repairs of steamers	2,457	4,500	2,237	.....	2,237		4,500	4,500	4,500	
		Marine stores, &c.	1,460	4,000	1,002	181	1,183		3,800	3,800	3,800	
		Total Supplies and Services ...	6,514	12,900	4,406	984	5,390		12,700	12,700	12,700	
		Contingencies.										
		Miscellaneous	763	365	529	737	1,266		300	300	300	
		Total Steamers ...	18,609	25,417	9,914	7,316	17,230		25,152	25,152	25,152	
		Total Commissioners ...	5,44,814	5,21,000	2,77,145	2,59,154	5,36,299		2,06,364	5,27,000	5,34,771	

II P.—Reg. No. 9821C—279—23-1-91.

[FILE F $\frac{1\text{-E}}{1}$ 2-3.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH JANUARY 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. $\frac{\text{Bt.}}{\text{841.}}$, dated the 23rd December 1890, submitting the estimate of Expenditure under "General Administration" for 1891-92.

IMPERIAL EXPENDITURE.

The Accountant-General estimates the Imperial charges under "Civil Offices of Account and Audit" and "Allowances to Presidency Banks" for 1891-92 at Rs. 2,63,300, against Rs. 2,63,000, the sanctioned grant for 1890-91. The estimate is accepted.

PROVINCIAL EXPENDITURE.

2. *Staff and Household of the Lieutenant-Governor.*—The Accountant-General's estimate for "Contingencies and Miscellaneous" under this head, amounting to Rs. 6,000, includes Rs. 5,000 for repairs and maintenance of furniture of the Lieutenant-Governor's residences. Under Rule 8 of the revised rules for the custody, supply, and repairs of furniture, the annual grant on this account will be provided in the Public Works Department Budget. The estimate will be reduced to Rs. 1,000.

3. *Civil Secretariat.*—As in the estimate for the current year, the Accountant-General has provided for the establishment of the Marine Branch under the Revenue and General Departments. For reasons stated in the Resolution on the General Administration Budget for 1890-91, dated the 18th January 1890, the cost of this establishment and its contingencies should be shown under a separate sub-head "Marine Department." The charges for next year are estimated at Rs. 10,132 as shown below:—

	Rs.
Clerks	7,716
Temporary establishment	416
Contingencies	2,000
Total ...	10,132

The Accountant-General's estimate of Rs. 3,204 under the head of "Establishment of Hindi Translator" will be raised by Rs. 90 to provide for the pay of a Duftry on Rs. 7-8 per month lately sanctioned by the General Department. On the other hand his estimate of "Rents, Rates, and Taxes" in the Translator's Department will be reduced from Rs. 1,050 to Rs. 960, as the house-rent of the Hindi Translator including taxes has been fixed at Rs. 80 a month, instead of Rs. 87-8 as formerly. In other respects the Accountant-General's estimate under "Civil Secretariat" is accepted.

4. *Commissioners.*—The Accountant-General's estimate of Rs. 39,140 under "Supplies and services and Contingencies" of Commissioners will be raised by Rs. 7,771 to provide for the regrant of savings amounting to Rs. 944 in the allotment for contract contingencies for 1889-90 and for "Purchase of tents," for which an allotment of Rs. 6,827 for the three years 1891-92 to 1893-94 has been sanctioned in the Government Resolution dated the 9th January 1891.

109

5. The Accountant-General's estimates under the remaining heads and sub-heads are accepted, and the total grant for the next year will stand as follows:—

		Accountant-General's estimates.	Estimates now sanctioned.
		Rs.	Rs.
Imperial.			
Civil offices of Account and Audit	...	2,49,300	2,49,300
Allowances to Presidency Banks	...	14,000	14,000
Total Imperial	...	2,63,300	2,63,300
Provincial.			
Salary of the Lieutenant-Governor	...	96,000	96,000
Staff and household of the Lieutenant-Governor	...	31,000	26,000
Tour expenses	...	34,000	34,000
Legislative Council ...	...	23,000	23,000
Civil Secretariats	...	4,85,000	4,85,000
Board of Revenue	...	2,73,000	2,73,000
Commissioners	...	5,27,000	5,34,771
Civil offices of Account and Audit	...	1,01,700	1,01,700
		15,70,700	15,73,471
Deduct for rounding	...	.....	471
Total Provincial	...	15,70,700	15,73,000
GRAND TOTAL	...	18,34,000	18,36,300

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General; to the Secretary to the Board of Revenue; to the Private Secretary to His Honour the Lieutenant-Governor; to all Commissioners of Divisions; and to all Departments including the Public Works and Legislative Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 268-88.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 15th January 1891.

C. E. G—Reg. No. 966C—279—15-1-91.

LAW AND JUSTICE—COURTS OF LAW—ESTIMATE, 1891-92.

No. 814Bt., dated Fort William, the 18th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal. [FILE F $\frac{1\text{-E}}{21}$ 1.]

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of unclaimed and escheated property...	26,735	29,000	15,547	30,557	46,104	1,000			31,653	30,000	30,000	Based on actuals. The receipts of the first six months of 1890-91 include a special receipt of Rs. 11,890-13-1, representing sale proceeds of Government promissory notes of a minor, Mussamat Sohadra Kur, escheated to Government.
Court fees realised in cash	19,742	20,000	12,972	8,014	20,986	.....			21,063	20,000	20,000	Based on actuals.
General fees, fines, and forfeitures	7,21,509	7,00,000	3,56,074	3,91,971	7,48,045	25,000			7,22,020	7,25,000	7,25,000	
Pleadership examination fees	19,837	20,000	13,645	8,400	22,045	.....			27,740	20,000	20,000	
Miscellaneous	16,753	15,000	6,982	8,055	15,037	1,000			2,471	16,000	16,000	
Total ...	8,04,576	7,84,000	4,05,220	4,46,997	8,52,217	27,000		8,20,000	8,04,947	8,11,000	8,11,000	
Abstract of Expenditure.												
High Court	10,94,868	10,97,000	5,28,129	5,61,447	10,89,576	13,000	.....		11,62,000	11,10,000	11,10,000	*Vide* details.
Law Officers	2,77,126	2,67,000	1,34,214	1,27,607	2,61,821	5,000	.....		2,21,597	2,72,000	2,72,000	
Coroner's Court	12,754	13,000	6,359	6,094	12,453	.....	.....		13,000	13,000	13,000	
Presidency Magistrates, &c.	72,364	70,000	32,694	31,078	63,772	.....	7,000		63,194	63,000	63,000	
Civil and Sessions Courts ...	42,41,813	42,88,000	20,29,667	21,31,288	41,60,955	9,000	.....		20,80,862	42,97,000	44,90,800	
Courts of Small Causes ...	1,88,753	2,01,000	89,257	99,411	1,88,668	.....	5,000		1,79,251	1,96,000	2,04,000	
Criminal Courts ...	21,59,479	21,75,000	10,70,324	10,57,464	21,27,788	5,000	.....		7,31,288	21,80,000	22,19,893	
Pleadership examination charges	6,191	7,000	1,855	4,322	6,177	.....	.....		8,000	7,000	7,000	
Refunds	1,04,748	1,45,000	27,188	66,148	93,276	.....	45,000		.....	1,00,000	1,00,000	
Deduct—Transferred to 28, Civil Furlough and Absentee Allowances ...	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
	81,58,196	82,63,000	39,19,627	40,84,859	80,04,486	32,000	57,000	81,75,000	44,49,192	82,38,000	84,85,103	
Deduct for rounding ...	.....	.....	.....	.....	.....	.....	.....	50	.....	.....	103	
Total ...	.....	.....	.....	.....	.....	.....	.....		.....	.....	84,85,000	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PROVINCIAL.										
		HIGH COURT.										
		JUDGES.										
		Salaries.										
1	1	Chief Justice (6,000)	72,000	72,000	36,000	36,000	72,000		72,000	72,000	72,000	
12	12	Puisne Judges, three at (4,166) and nine at (3,750)	5,19,141	5,50,600	2,73,040	2,71,538	5,44,578		5,55,000	5,45,600	5,45,600	Provision made for 12 Judges—5 Civilian and 7 Barrister—including 3 native Judges. The salaries of the 5 Civilian Judges have been taken, excluding annuity—2 at Rs. 48,000 each and 3 at Rs. 43,200 each and those of the 7 Barrister Judges—1 at Rs. 50,000 and 6 at Rs. 45,000 each. The local estimate is incorrect.
				6,22,600					.....	6,17,600	6,17,600	
		Deduct—Probable savings	.....	42,600	.....	.....	.....		.....	27,600	27,600	
		Total Judges ...	5,91,141	5,80,000	3,09,040	3,07,538	6,16,578		6,27,000	5,90,000	5,90,000	
		REGISTRAR, ORIGINAL SIDE.										
		Salaries.										
1	1	Registrar (1,875) ...	32,000	22,500	15,750	.....	.....		22,500	22,500	22,500	
1	1	Assistant Registrar (500—600)		9,000		18,200	34,950		6,400	6,000	6,000	Pay of appointment reduced—*vide* Government of India No. 1350, dated 13th September 1889.
	1	Clerk to the Chief Justice (500) ...		6,000		1,000	.....		6,000	6,000	6,000	The actuals on this account are included under Registrar, Appellate Side, Salaries.
		Total Salaries ...	32,000	37,500	15,750	19,200	34,950		34,900	34,500	34,500	
		Establishment.										
3	3	Clerks (200 and over)	35,212	8,400	15,015	16,238	31,253		8,400	8,400	8,400	
34	33	Do. (less than 200)		20,088					21,083	21,083*	21,083	*Increase of one clerk—*vide* Government of India No. 703, dated 23rd May 1890, against a decrease of two in the number of appointments provided for separately under "Copyist establishment."
36	35	Servants	4,714	3,675	1,892	2,270	4,162		3,563	3,563*	3,563	Decrease due to one appointment having been abolished.
1	1	Crier and Keeper of the Court	1,200	900	500	600	1,100		900	900	900	The actuals include allowance of "Court keeper."
	9	Court-house servants	.....	756	.....	.....	.....		756	756	756	
		Temporary establishment	.....	.....	.....	.....	.....		.....	.....	.....	Actuals included under "Servants," preceding.
		Total Establishment ...	41,126	33,819	17,407	19,108	36,515		34,702	34,702	34,702	
		Allowances.										
		Travelling allowances	.....	31	.....	.....	.....		60	60	60	A nominal sum retained.
		Allowance to Court-keeper ...	.....	300	.....	.....	.....		300	300	300	The actuals are included under "Establishment."
		Supplies and Services.										
		Stamps for Government suits ...	.....	6,500	.....	6,000	6,000		10,500	10,500	10,500	Estimate of Registrar, Original Side, who explains that the additional sum is required to bring up arrears of criminal files which have not been stamped for want of funds.
		Books and publications	50	70	.....	.....	.....		70	70†	70	† *Vide* Bengal Government No. J $\frac{3\text{-I}}{4}$ 5, dated 2nd May 1890.
		Contingencies.										
		Rents, rates, and taxes	18,165	16,380	4,095	8,190	12,285		16,380	16,380	16,380	
		Postage charges	10	100	.....	.....	.....		100	100	100	
		Office expenses and miscellaneous ...	14,427	15,000	4,656	4,054	8,710		15,000	15,000	15,000	
		Total Contingencies ...	32,602	31,480	8,751	12,244	20,995		31,480	31,480	31,480	
		Total Registrar, Original Side ...	1,0[illegible]8	1,09,700	41,908	56,552	98,460		1,12,012	1,11,612	1,11,612	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers	Revised by Accountant-General.	by nt.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		HIGH COURT—*contd.*										
		COMMISSIONER FOR TAKING ACCOUNTS AND TAXING-MASTER.										
		Establishment.										
1		Assistant Registrars (400—600 and 200—300)	.....	4,800	.....	.. ...	.....		7,600	7,600	7,600	One additional appointment provided for—*vide* Government of India No. 1330, dated 18th September 1889. The actuals do not include the salary of the Assistant Registrar, which has been adjusted under Registrar, Appellate Side. * Increase due to increment.
1	1	Clerk (300)	10,244	3,600	4,175	5,502	9,677		3,600	3,600	3	
14	14	Clerks (less than 200)		6,984					7,252	7,252*	7,252	
4	4	Servants .	525	348	207	316	523		348	348	348	
		Total Establishment	10,769	15,732	4,382	5,818	10,200		18,800	18,800	18	
		Contingencies.										
		Office expenses and miscellaneous	295	268	74	117	191		286	286	286	
		Total Commissioner for taking Accounts, &c.	11,064	16,000	4,456	5,935	10,391		19,086	19,086		
		CLERK OF INSOLVENCY.										
		Salaries.										
1	1	Chief Clerk to the Insolvent Court (1,000)	12,000	12,000	6,000	4,000	10,000		12,000	12,000	12,000	
		Establishment.										
12	12	Clerks (less than 200)	6,271	6,576	2,647	3,039	5,686		6,618	6,618	6,618	Ditto ditto.
2	2	Servants		168					168	168	16	
		Total Establishment	6,271	6 744	2 647	3,039	5,686		6,786	6,786		
		Contingencies.										
		Office expenses and miscellaneous	477	456	113	1,109	1,222		456	500		
		Total Clerk of Insolvency ..	18,748	19,200	8,760	8,148	16,908		19,242	19,286		
		CLERK OF THE CROWN.										
		Salaries.										
1	1	Clerk of the Crown (700)	8,400	8,400	4,200	4,200	8,400		8,400	8,400	8,400	
		Establishment.										
6	6	Clerk	1,595	2,394	780	1,068	1,848		2 394	2,394	2,	
4	4	Servants	272	414	137	82	219		408	408		
		Total Establishment	1,867	2,808	917	1,150	2,067		2,802	2 802		
		Contingencies.										
		Sessions' expenses	1,218	2,000	875	463	1,338		2,500	2,000		Based on actuals.
		Office expenses and miscellaneous	300	592	224	86	310		792	500		
			1,518	2 592	1,099	549	1,648		3,292	2,500		
		Total Clerk of the Crown .	11,785	13,800	6,216	5,899	12,115		14,494	13,702		

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT—*contd.*										
		OFFICIAL RECEIVER.										
		Salaries.										
1	1	Receiver (700) ...	5,530	8,400	3,430	4,200	7,630		8,400	8,400	8,400	In 1889-90 an officer on reduced salary acted in the appointment; hence the low actuals.
		Establishment.										
1	1	Clerk (200)	7,237	2,400	3,000	3,641	6,641		2,400	2,400	2,400	
10	10	Clerks (less than 200)		4,884					4,884	4,884	4,884	
5	5	Servants ...	420	408	170	240	410		408	408	408	
		Temporary establishment	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	7,657	7,692	3,170	3,881	7,051		7,692	7,692	7,692	
		Contingencies.										
		Office expenses and miscellaneous	1,004	908	401	278	679		908	908	908	
		Total Official Receiver	14,191	17,000	7,001	8,359	15,360		17,000	17,000	17,000	
		TRANSLATORS, ORIGINAL SIDE.										
		Salaries.										
1	1	Translator (600) ...	24,000	7,200	10,000	12,000	22,000		7,200	7,200	7,200	
3	3	Translators (400) ...		14,400					14,400	14,400	14,400	
1	1	Translator (200) ...		2,400					2,400	2,400	2,400	
		Total Translators, Original Side ...	24,000	24,000	10,000	12,000	22,000		24,000	24,000	24,000	
		REGISTRAR APPELLATE SIDE.										
		Salaries.										
1	1	Registrar (1,700) ..	46,525	19,584	24,253	19,614	43,867		20,400	19,584	19,584	
1	1	Deputy Registrar (1,000)		12,000					12,000	12,000	12,000	
1	1	Assistant Registrar (500)		7,920					6,000	6,000	6,000	Pay of appointment reduced.
		Total Salaries ..	46,525	39,504	24,253	19,614	43,867		38,400	37,584	37,584	The actuals include the salary of Clerk to the Chief Justice, provided for separately.
		Establishment.										
15	15	Clerks (200 and over)	1,04,477	65,280	43,803	54,182	97,985		65,640	65,640	65,640	Increase due to increment.
68	69	Clerks (less than 200)		42,304					44,112	44,112	44,112	One additional appointment provided for—*vide* Government of India No. 3456, dated 2nd August 1890.
146	146	Servants	13,305	13,368	5,565	6,736	12,301		13,548	13,548	13,548	Increase due to increment.
1	1	Court-keeper	1,800	1,800	750	900	1,650		1,800	1,800	1,800	
1	1	Provincial establishment	360	360	150	90	240		360	360	360	
				1,23,612	.....	.....	.....		.....	1,25,460	1,25,460	
		Deduct—Probable savings	.....	1,656	.....	.....	.....		.....	2,706	2,706	
		Total Establishment	1,19,942	1,21,956	50,268	61,908	1,12,176		1,25,460	1,22,754	1,22,754	
		Allowances.										
		Travelling allowances	47	100	34	83	117		400	100	100	Reduced with reference to actuals.
		Contingencies.										
		Library	1,214	1,440	150	248	398		1,440	1,440	1,440	
		Postage charges	5,008	6,000	2,506	3,500	6,006		6,000	6,000	6,000	
		Office expenses and miscellaneous	8,158	9,000	4,840	3,688	8,528		8,000	8,000	8,000	
		Total Contingencies ...	14,380	16,440	7,496	7,436	14,932		15,440	15,440	15,440	
		Total Registrar, Appellate Side	1,80,894	1,78,000	82,051	89,041	1,71,092		1,79,700	1,75,878	1,75,878	

GRANT 19A.- LAW AND JUSTICE - COURTS OF LAW—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT—*contd.*										
		TRANSLATORS AND INTERPRETERS, APPELLATE SIDE.										
11	11	Translators and Interpreters (.00 and over) ...	54,190	30,000	22,611	25,123	47,734		30,000	30,000	30,000	
13	13	Translators and Interpreters (less than 200)		24,096					23,136	23,136	23,136	Decrease due to appointment on minimum pay.
		Deduct—Probable savings		54,096 96								
		Total Translators and Interpreters, Appellate Side ...	54,190	54,000	22,611	25,123	47,734		53,136	53,136	53,136	
		COPYIST ESTABLISHMENT.										
		Establishment.										
16	18	Copyists, Original Side ...	6,766	8,736	2,463	3,374	5,837		7,632	7,632	7,632	Provision in 1890-91 made under "Establishment."
55	55	Copyists, Appellate side	41,971	44,796	17,558	21,715	39,273		44,400	44,400	44,400	Decrease due to appointment on minimum pay.
				53,532	.....	.....	.....		52,032	52,032	52,032	
		Deduct—Probable savings		532	.....	.....	.....		2	32	32	
		Total Establishment	49,737	53,000	20,021	25,089	45,110		52,030	52,000	52,000	
		Supplies and Services.										
		Copying Special Appeals and Pleadings	11,095	10,000	4,960	6,621	11,581		12,000	12,000	12,000	Increased on actuals.
		Total Copyist Establishment ...	60 832	63,000	24,981	31,710	56,691		64,030	64,000	64,000	
		REPORTER.										
		Salaries.										
1 3	1 3	Law Reporter (900) .. Law Reporters (300)	21,600	10,800 10,800	10,800	10,800	21,600		10,800 10,800	10,800 10,800	10,[illegible] 10,800	
		Total Salaries ...	21,600	21,600	10,800	10,800	21,600		21,600	21,600	21,600	
		Establishment.										
1	1	Clerk (50)	600	600	300	300	600		600	600	600	
		Contingencies.										
		Office expenses and miscellaneous ...	45	100	5	42	47		100	100	100	
		Total Reporter ...	22,245	22,300	11,105	11,142	22,247		22,300	22,300	22,[illegible]	
		Total High Court ...	10,94,868	10,97,000	5,28,129	5,61,447	10,89,576		11,52,000	11,10,000	11,10,000	
		LAW OFFICERS.										
		ENGLISH LAW OFFICERS.										
		Salaries.										
1	1	Advocate-General (3,135) ...	37,620	37,620	18,810	18,810	37,620		.....	37,620	37,620	
1	1	Standing Counsel (1,333) ..	16,000	16,000	8,000	8,000	16,000		.....	16,000	16,000	
1	1	Solicitor to Government (2,000) ..	24,000	24,000	12,000	12,000	24,000		24,000	24,000	[illegible]	
		Total Salaries ...	77,620	77,620	38,810	38 810	77,620		24,000	77,620	[illegible]	
		Establishment.										
		Establishment of Advocate-General .	3,762	3,762	1,881	1,881	3,762		.....	3,762	[illegible]	
		Establishment of Solicitor to Government	12,000	12,000	6,000	6,000	12,000		12,000	12,000	[illegible]	
		Total Establishment	15,762	15,762	7,881	7,881	15,762		12,000	15,762		

115

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
		LAW OFFICERS—*contd.*										
		ENGLISH LAW OFFICERS—*concluded.*										
		Allowances.										
		Allowance to Solicitors for endorsing orders	600	600	300	300	600		600	600	600	
		Charges for conducting law suits...	5,525	2,637	2,561	2,006	4,567		3,000	5,000	5,000	Increased with reference to actuals.
		Contingencies.										
		Rent, rates, and taxes	2,041	1,881	1,101	941	2,042		1,881	1,881	1,881	
		Office expenses and miscellaneous	473	1,500	.....	400	400		1,500	1,000	1,000	Reduced with reference to actuals.
		Total English Law Officers ...	1,02,021	1,00,000	50,653	50,338	1,00,991		42,981	1,01,863	1,01,863	
		LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.										
		Salaries.										
1	1	Superintendent and Remembrancer of Legal Affairs (3,000)	34,560	34,560	17,280	17,280	34,560		36,000	34,560	34,560	Salary less annuity provided for.
1	1	Deputy Superintendent (2,000)	24,724	24,000	12,724	7,553	20,257		24,000	24,000	24,000	
1	1	Government Pleader (300)	3,600	3,600	1,800	1,800	3,600		3,600	3,600	3,600	
		Total Salaries ...	62,884	62,160	31,804	26,613	58,417		63,600	62,160	62,160	
		Establishment.										
1	1	Clerk (200)	9,534	3,000	3,975	4,826	8,801		3,000	3,000	3,000	
9	9	Clerks (less than 200)		6,540					6,540	6,540	6,540	
9	9	Servants	778	780	325	390	715		780	780	780	
		Total Establishment	10,312	10,320	4,300	5,216	9,516		10,320	10,320	10,320	
		Supplies and Services.										
		Fees to Pleaders in criminal cases ...	2,062	1,000	746	729	1,475		1,000	1,000	1,000	
		Charges for conducting law suits ...	2,313	9,000	1,213	5,160	6,373		9,000	9,000	9,000*	* The actuals on this account in 1887-88 and 1888-89 were Rs. 11,600 and Rs. 8,986 respectively.
		Total Supplies, &c. ...	4,375	10,000	1,959	5,889	7,848		10,000	10,000	10,000	
		Contingencies.										
		Postage charges ...	131	.....	70	94	164		200	200	200	
		Postage chargeable to Wards' estates ...	23	200	13	.....	13		100	100	100	
		Office expenses and miscellaneous ...	553	400	244	167	411		500	500	500	
		Total Contingencies	707	600	327	261	588		800	800	800	
			78,278	83,080	38,390	37,979	76,369		.....	83,280	83,280	
		Deduct—Amount to be recovered from Wards' estates ...	5,222	4,080	1,032	5,957	6,989		.....	5,659	5,659	
		Total Legal Remembrancer, &c. ...	73,056	79,000	37,358	32,022	69,380		84,720	77,621	77,621	
		MOFUSSIL ESTABLISHMENT.										
		Salaries.										
39	39	Government Pleaders (less than 200)	21,789	21,900	9,246	11,167	20,413		21,900	21,900	21,900	
		Establishment.										
31	31	Mookhtears or Legal Agents	6,07[illegible]	5,616	2,548	2,927	5,47[illegible]		5,616	5,616	5,616	
		Travelling allowances	25	.....	16	.....	16		.....	.....	.....	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LAW OFFICERS—*concluded.*										
		MOFUSSIL ESTABLISHMENT—*concluded.*										
		Supplies and Services.										
		Fees to Pleaders in criminal cases	59,726	60,484	26,754	25,166	51,920		60,748	54,000	54,000	Based on the average actuals for the past three years, as detailed below:— Rs. 1887-88 ... 52,276; 1888-89 ... 64,013; 1889-90 ... 74,164
		Fees to Pleaders in pauper suits	437		260	48	308		5,632	2,000	2,000	
		Fees to Pleaders in civil suits	14,001		7,379	5,939	13,318			9,000	9,000	
		Total Supplies, &c. ...	74,164	60,484	34,393	31,153	65,546		66,380	65,000	65,000	Total ... 1,90,453 average Rs. 63,484.
		Total Mofussil Establishment	1,02,049	88,000	46,203	45,247	91,450		93,896	92,516	92,516	
		Total Law Officers ...	2,77,126	2,67,000	1,34,214	1,27,607	2,61,821		2,21,597	2,72,000	2,72,000	
		CORONER'S COURT.										
		Salaries.										
1	1	Coroner, including conveyance allowance (300)	3,612	3,600	1,800	1,800	3,600		3,600	3,600	3,600	
1	1	Surgeon (500) ..	6,000	6,000	3,000	2,847	5,847		6,000	6,000	6,000	
		Deduct—Probable Savings ..	.....	.....	.....	.....	.....		.....	.....	.....	
		Total salaries ...	9,612	9,600	4,800	4,647	9,247		9,600	9,600	9,600	
		Establishment										
1	1	Clerk and Interpreter (60) ...	720	720	360	360	660		720	720	720	
3	3	Servants	252	252	105	126	231		252	252	252	
		Total establishment ..	972	972	465	486	891		972	972	972	
		Travelling allowances	420	432	216	216	432		432	432	432	
		Contingencies.										
		Rents, rates and taxes ...	1,440	1,440	720	720	1,440		1,440	1,440	1,440	
		Petty construction and repairs ...	...	...	...	...	...		...	...	...	
		Office expenses and miscellaneous	410	556	218	225	443		556	556	556	
		Total Contingencies ...	1,850	1,996	938	945	1,883		1,996	1,996	1,996	
		Total Coroner's Court ...	12,854	13,000	6,359	6,094	12,453		13,000	13,000	13,000	
		PRESIDENCY MAGISTRATES.										
		Salaries.										
2	2	Magistrates (1,500 and 1,250)	37,476	33,000	17,662	14,126	31,788		33,000	33,000	[illegible]	The high actuals in 1889-90 represent allowance for leave absences.
		Establishment.										
1	1	Interpreter (250)	18,214	3,000	7,535	9,022	16,557		3,000	3,000	3,000	
17	16	Interpreters and clerks (less than 200)		15,000								
12	12	Servants .	1,014	1,020	419	508	927		14,820	14,820	14,820	One appointment abolished on revision of establishment—*vide* Bengal Government No. $\frac{P\ 1-4}{33}$ 5, dated 28th June 1890.
1	1	Driver of the Jail Van (80)	960	960	400	480	880		1,020	1,020	1,020	
		Temporary establishment	.....	60	.....	.....	.....		960	960	960	
				20,100								
		Deduct—Probable savings ..	.....	50	.....	.....	.....		.....	.....	.....	
		Total Establishment	20,188	20,050	8,354	10,010	18,364		19,800	19,800	[illegible]	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1890-91.	Numbers. 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	Actuals of 12 months ending 30th September 1890. First six months of 1890-91.	Actuals of 12 months ending 30th September 1890. Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Estimate of 1891-92. Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY MAGISTRATES—*continued.*										
		Allowances.										
		Travelling allowances	.....	10	.....	.....	.....		10	10	10	A nominal provision retained.
		Fees to Interpreter	.....	40	.....	40	40		74	40	40	
		Total Allowances ...	.....	50	.....	40	40		84	50	50	
		Supplies and Services.										
		Dieting and travelling allowance to witnesses and conveyance of prisoners	215	400	69	300	369		400	400	400	
		Charges for mofussil witnesses attending High Court	1,515	2,000	56	103	159		2,000	2,000	2,000	
		Expenses of witnesses and complainants attending Magistrate's Courts	147	500	115	66	181		500	500	500	
		Feed and keep of horses for the prisoners' jail van	1,148	1,500	640	556	1,196		1,500	1,500	1,500	
		Total Supplies and Services ...	3,025	4,400	880	1,025	1,905		4,400	4,400	4,400	
		Contingencies.										
		Rents, rates, and taxes	9,184	9,820	4,603	4,910	9,513		3,220	3,220	3,220	The high actuals in 1889-90 and first six months of 1890-91 represent charges on account of rent of Town Hall.
		Postage charges	686	500	335	270	605		500	600	600	
		Telegram charges	231	180	103	103	206		180	200	200	Based on actuals.
		Office expenses and miscellaneous	1,624	2,000	757	594	1,351		2,010	1,730	1,730	
		Total Contingencies ...	11,725	12,500	5,793	5,877	11,675		5,910	5,750	5,750	
		Total Presidency Magistrates ...	72,364	70,000	32,694	31,078	63,772		63,194	63,000	63,000	
		CIVIL AND SESSIONS COURTS.										
		DISTRICT AND SESSIONS JUDGES.										
		Salaries.										
		District and Sessions Judges—										
15	15	1st grade (2,500)	7,83,075	4,32,000	4,06,842	3,66,296	7,73,133		.....	4,32,000	4,32,000	Increase due to privilege leave absences.
13	13	2nd ,, (2,000)		2,99,520					.....	2,99,520	2,99,520	
1	1	Judicial Commissioner (2,500) ...	28,800	28,800	14,400	14,400	28,800		.....	28,800	28,800	
1	1	Assistant Judge (1,280)	.....	15,360	.....	.....	.....		.....	15,360	15,360	The actuals are included under District and Sessions Judges.
		Total Salaries ...	8,11,875	7,75,680	4,21,242	3,80,696	8,01,938		.....	7,75,680	7,75,680	
		Establishment.										
27	27	Translators (less than 200)	29,565	29,880	12,300	14,562	26,862		29,328	29,328	29,328	Decrease due to appointment on minimum pay.
59	58	Civil Court Ameens (less than 200) ...	37,419	38,820	16,309	20,743	37,052		37,920	37,920	37,920	Decrease of two in the number of appointments—one in Cuttack and one in Mozufferpore.
565	568	Clerks (less than 200)	2,68,221	2,76,480	1,12,501	1,34,613	2,47,114		2,77,114	2,77,114	2,77,114	Increase of three in the number of appointments—one in Burdwan, one in Jessore, and one in Shahabad—*vide* Bengal Government No. F $\frac{3\text{-E}}{13}$ 138, dated 6th August 1890; High Court No. 327, dated 8th February 1890; and High Court No. 680, dated 20th March 1890, respectively.
279	281	Servants	17,844	18,342	7,450	8,996	16,446		18,558	18,558*	18,558	* Increase of two in the number of appointments—1 in Jessore, 1 in Mymensingh, and 1 in Noakhaily, against a decrease of 1 in Bankurah—*vide* Bengal Government No. F $\frac{3\text{-E}}{13}$ 138, dated 6th August 1890; No. J $\frac{14\text{-E}}{2}$ 2, dated 14th January 1890; No. F $\frac{3\text{-E}}{13}$ 150, dated 26th August 1890; and No. F $\frac{1\text{-S}}{21}$ 10, dated 3rd May 1890, respectively.
		Temporary Establishment	10,350	10,478	4,612	5,163	9,775		16,462	10,080†	10,080	† Based on actuals.
		Total Establishment	3,63,399	3,74,000	1,53,172	1,84,077	3,37,249		3,79,382	3,73,000	3,73,000	
		Total District and Sessions Judges ...	11,75,274	11,49,680	5,74,414	5,64,773	11,39,187		3,79,382	11,48,680	11,48,680	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*continued.*										
		CIVIL AND SESSIONS COURTS—*contd.*										
		SUBORDINATE JUDGES.										
		Salaries.										
7	7	First grade (1,000) ...	4,34,761	84,000	2,14,687	2,26,798	4,41,485		.....	84,000	84,000	
15	15	Second grade (800) ...		1,44,000						1,44,000	1,44,000	
27	27	Third grade (600) ..		1,94,400						1,94,400	1,94,400	
3	3	Additional (600) ...		18,600						21,600*	43,200	* Provision made for the salaries of three officers posted to Dacca, Backergunge, and Shahabad—*vide* Government of India No 385, dated 26th November 1890. The appointment of a third grade officer to Tirhoot has not been provided for since the sanction is only for six months—*vide* Government of India No. 3962, dated 16th August 1890.
		Total Salaries ...	4,34,761	4,41,000	2,14,687	2,26,798	4,41,485		.....	4,44,000	4,65,600	
		Establishment.										
		DISTRICT COURTS.										
172	174	Sheristadars, peshkars, mohurirs, and others (on less than 200)	79,662	70,863	35,681	39,096	74,777		73,222	73,222	79,22.	Increase due to provision for three men for Additional Subordinate Judge, Rungpore, stationed at Julpaiguri, against a decrease of one at Jessore *vide* Bengal Government No. J $\frac{2-8}{2}$ 25, dated 13th December 1889, and No. J 19 $\frac{E}{3}$ 3, dated 12th May 1890, respectively.
106	105	Servants	7,296	6,624	3,240	3,690	6,930		6,564	6,564†	6,564	† Decrease of one servant at Jessore—*vide* Bengal Government No. J 19 $\frac{E}{3}$ 3, dated 12th May 1890.
		Temporary establishment	858	10,513	858	.....	858		5,214	5,214	5,214	
		Total Establishment, District Courts ...	86,756	88,000	39,179	43,386	82,565		85,000	85,000	91,000	
		MOFUSSIL SMALL CAUSE COURTS.										
1	1	Registrar (200) ...	54,818	2,400	23,586	28,088	51,674		2,400	2,400	2,400	
85	86	Clerks and cashiers (less than 200)		53,638					52,176	52,176	52,176	Decrease due to appointment on minimum pay.
72	72	Bailiffs (less than 200)	6,644	4,884	2,967	3,754	6,721		4,884	4,884	4,884	
48	48	Servants		2,568					2,568	2,568	2,568	
1	1	Sale Ameen	168	168	84	84	168					
		Temporary establishment	.....	.....	.....	.....	.....		168	168	168	
		Total Establishment, Mofussil Small Cause Courts	61,630	63,638	26,637	31,926	58,563		62,196	62,196	62,196	
		Total Establishment ...	1,48,386	1,51,638	65,816	75,312	1,41,128		1,47,196	1,47,196	1,55,196	
		Total Subordinate Judges ...	5,83,147	5,92,638	2,80,503	3,02,110	5,82,613		1,47,196	5,91,196	6,18,796	
		MUNSIFS.										
		Salaries.										
75	75	First grade (400) ...	8,82,111	3,60,000	4,41,255	4,27,400	8,68,655		.....	3,60,000	3,60,000	
70	70	Second do. (300) ..		2,52,000						2,52,000	2,52,000	
65	65	Third do. (250) ...		1,95,0 0						1,95,000	1,95,000	
25	25	Fourth do. (200) ...		60,000						60,000	60,000	
30	30	Additional (200) ...	25,905	72,000	13,845	30,210	44,055		.....	72,000	1,51,200	
		Total Salaries ...	9,08,016	9,39,000	4,55,100	4,57,610	9,12,710		.....	9,39,000	10,18,200	
		Establishment.										
		Sheristadars, mohurirs, &c .. Establishment for Additional Munsifs	4,25,869	4,50,114	2,01,823	2,16,467	4,18,290		4,40,978	4,44,000	4,80,000	
1,230	1,251	Total Establishment	4,25,869	4,50,114	2,01,823	2,16,467	4,18,290		4,40,978	4,44,000	4,80,000	Estimates of District Judges reproduced, plus Rs. 3,022 for temporary establishment.
		Total Munsifs ...	13,33,885	13,89,114	6,56,923	6,74,077	13,31,000		4,40,978	13,83,000	14,98,200	
		For improvement of the ministerial establishment of Civil Courts	.....	.....	... .	.....	.....		... ..	. .	30,000	
				31,31,452					. ...	31,22,576	[illegible]	
		Deduct—Probable savings	.....	10,452	... .	. ...	.....		.. ...	12,576	12,5	
		Total Salaries and Establishment of Civil and Sessions Courts	30,92,306	31,21,000	15,11,840	15,40,960	30,52,800		9,67,556	31,10,000	[illegible]	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

HEADS AND ITEMS.	Actuals 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
MUNSIFS—*concluded.*										
Allowances.										
Travelling allowance of officers	20,758	21,921	9,773	9,895	19,668		21,343	21,000	21,000	Based on actuals.
Ditto ditto of establishment	4,443	5,079	2,284	3,720	6 004		5,823	5,000	5,000	
Total Allowances	25,201	27,000	12,057	13,615	25,672		27, 66	26 000	26,000	
Supplies and Services.										
Remuneration to Copyists	2,12,827	.....	91,578	1,15,329	2,06,907		2,15,918	2,12,000	2,12,000	Based on actuals. Provision in 1890-91 made under the heads "Allowances" and "Copyist establishment"—*vide* page 28.
Process-serving charges	49 937	100	24,891	30,345	55,236		62 808	58,000	58,000	
Petty construction and repairs	9,784	...	4,547	4,027	8,574			A.	A.	
Diet and travelling expenses of witnesses	19,314	19,534	8,444	9,569	18,013		21,006	19,534	19,534	The actuals do not suggest a higher figure being taken.
Cost of land	... ..	.. ...	... ..	... ..	.....		....	... .	.....	
Contingencies.										
Value of stores	..	..	..	..	..		. .	. .	. .	
Rents, rates and taxes	21,337	22 480	11,434	10,606	22 040		23,177	23,177	23,177	Local estimate adopted. Based on actual demand.
Purchase of furniture	14,207	..	10,480	4,484	14,964		...	A.	A.	
Books and publications	486	386	486	23	509		473	3,473	3,473	Provision made for 299 copies of the 5th volume of the reprint of Privy Council Judgments—*vide* Bengal Government No. J $\frac{8\text{-L}}{4}$ 5, dated 2nd May 1890.
Fees for custody of wills	492	500	492	... .	492		561	561	561	
Telegram charges	354	... ..	205	209	414			A.	A.	
Postage charges	24,171	.....	11,911	13,102	24,413			A.	A.	The items marked A represent contract contingent items, and have been provided for in Rs. 93,000.
Section writing	232	. . .	222	. ..	222		.....	.....	.....	
Office expenses and miscellaneous	41,614	94,000	12,989	27,6 7	40,596		.....	4 93,000	1,00,000	This is the fixed contract grant.
Refund of savings	.. ..		..	.. ..	.		... .	...		
Total Supplies and Services and Contingencies	3,96 785	1,37,000	1,77 079	2,15,301	3 92,380		3,24,063	4,09,745	4 16,745	
PROCESS-SERVING ESTABLISHMENT.										
NUMBERS 1890-91 / 1891-92										
Establishment.										
231 / 232 Naziras	1,17,083	1,18,408	52,174	58,318	1,10,492		1,19 475	1,19,475	1,19,475	Increase of one appointment in Sarun.
7,243 / 7,341 Peons	5,82,402	6,06,412	2,67,856	2,93,163	5,61,019		6,19,948	6, 9,948	6,19,[illegible]	Provision made for runners by District Judges with reference to the probable number of processes to be served in 1891-92.
Extra peons	15 676	20,192	8,205	9,813	18,018		21,854	21,854	21,854	
		7,45,012					.. ...	7,61,277	7,61,277	
Deduct—Probable savings	....	5,012	.. ...	.....	. ....		.....	11,022	11,022	
Total Establishment	7,15,76.	7,40,000	3,28,235	3,61,294	6,89 529		7,61,277	7,50,255	7,50,255	
Allowances.										
Travelling allowances	11,760	56,000	456	118	574		800	1,000	1,000	A nominal provision retained here. Boat hire of peons provided for separately under "Process serving charges" *vide* page .
Total Process-serving Establishment	7,27,521	7,96,000	3,28,691	3,61,415	6,90,103		7,62,077	7,51,255	7,51,255	
COPYIST ESTABLISHMENT.										
Remuneration to copyists	... .	2,07 000	..	..	.....		. ..	.....	... ..	Provided for under Supplies and Services—*vide* page .
Total Civil and Sessions Courts	42,41,813	42,88,000	20 29,667	21,3[illegible],288	41,60,955		20,80,862	42,97,000	14,96,800	
COURTS OF SMALL CAUSES.										
PRESIDENCY COURTS.										
NUMBERS. 1890-91 / 1891-92.										
Salaries.										
1 / 1 First Judge (2,100)	65,191	30,000	35,055	37,314	72,369		25 200	25 200	25,200	Due to appointment on reduced pay.
1 / 1 Second do. (1,400)		16,800					16 800	16,800	16,800	
1 / 1 Third do. (1,300)		15,600					15,600	15,600	15,600	
1 / 1 Fourth do. (1,125)		13,500					13,500	13,500	13,500	
1 / 1 Fifth do. (temporary)	.....	... ..	.....	.....	.....		.. . .	.....	12,000	
1 / 1 Registrar and Chief Ministerial Officer (750—900)	8,520	9,360	3,960	4,800	8,760		9,720	9,720	9,720	Increase due to increment.
1 / 1 Clerk of the Court (500)	6,000	6 000	2,500	3,000	5,500		6,000	6,000	6,000	
Total Salaries	79,711	91,260	41,455	45,114	86,569		86,920	86 620	[illegible]	

LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
		COURTS OF SMALL CAUSES—*concluded.*										
		PRESIDENCY COURTS—*concld.*										
		Establishment.										
1	1	Deputy Clerk and Head Bailiff	47,074	4,800	19,582	23,130	42,712		4,800	4,800	4,800	
5	5	Clerks (on 200 and over)		12,600					12,600	12,600	12,600	
62	62	Clerks (on less than 200)		29,064					29,064	29,064	29,064	
44	44	Servants	3,710	3,720	1,542	1,863	3,405		3,720	3,720	3,720	
3	3	Interpreters and Translators (on less than 200)	4,711	4,800	2,000	2,400	4,400		4,800	4,800	4,800	
45	45	Bailiffs, Criers and others	15,501	16,000	6,848	7,753	14,601		10,404	10,404	10,404	The provision in 1890-91 included commission, which has been separately provided for.
		Temporary Establishment	.....	.....	.....	261	206		.....	.....	.....	
			.....	70,984	.....	.....	.....		.....	65,388	65,388	
		Deduct—Probable savings	.....	444	.....	.....	.....		.....	1,013	5,013	
		Total Establishment	70,996	70,540	29,972	35,412	65,384		65,388	64,375	60,375	
		Allowances.										
		Commission to Bailiffs	.....	.....	.....	.....	.....		4,634	4,634	4,634	*Vide* remark above.
		Travelling allowances	13	...	.....	.....	.....		..	.....		
		Allowance to stamp vendors	.....	1,800	.....	.....	.....		1,800	1,800	1,800	The actuals show this under "Clerks."
		Total Allowances	13	1,800	.....	.....	.....		6,434	6,434	6,434	
		Supplies and Services.										
		Rents, rates, and taxes	5,190	4,680	2,340	2,340	4,680		4,680	4,680	4,680	
		Value of stores	.....	.....	.....	.....	.....		.....	.....	.....	
		Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Supplies and Services	5,190	4,680	2,340	2,340	4,680		4,680	4,680	4,680	
		Contingencies.										
		Postage charges	380	480	179	233	412		480	480	480	
		Office expenses and miscellaneous	1,272	1,000	454	1,139	1,593		1,535	1,535	1,535	
		Books and Publications	183	240	92	279	371					
		Total Contingencies	1,835	1,720	725	1,651	2,376		2,015	2,015	2,015	
		Total Presidency Courts	1,57,745	1,79,000	74,402	84,517	1,59,009		1,65,337	1,64,324	1,72,324	
		MOFUSSIL COURTS.										
1890-91.		*Salary.*										
1		Judge (1,500)	18,000	18,000	9,000	9,000	18,000		.....	18,000	18,000	
11		Clerks (less than 200)	6,436	6,492	2,704	2,907	5,611		6,660	6,660	6,660	Increase due to increment.
8		Guards and servants	1,116	324	405	496	901		324	324	324	
		Temporary establishment		792					792	792	792	
		Deduct—Probable savings	.....	7,608	.....	.....	.....		.....	.....	.....	
			.....	308	.....	.....	.....		.....	.....	.....	
		Total Establishment	7,552	7,400	3,169	3,403	6,572		7,776	7,776	7,776	
		Allowances.										
		Travelling allowance of officers	1,577	1,800	982	783	1,765		2,250	2,000	2,000	
		Ditto of establishment	.....	.....	.....	.....	.....		.....	.....		
		Total Allowances	1,577	1,800	982	784	1,765		2,250	2,000	2,000	
		PROCESS-SERVING ESTABLISHMENT.										
1891-92.												
62		Runners (process-servers) Extra process-servers	3,879	3,000	1,614	1,708	3,322		3,888	3,900		

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1890-91	Numbers 1891-92	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local officers.	Revised by Accountant-General	Passed by Government	Explanatory Remarks.
			Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*continued.*										
		COURTS OF SMALL CAUSES—*concluded.*										
		MOFUSSIL COURTS—*concld.*										
		Allowances										
		Travelling allowances	.....	.....	.....	.....	.....		.. ..	.....	..	
		Total Process-serving Establishment	3,879	3,900	1,614	1,708	3,322		3,888	3,900	3,900	
		Total Mofussil Courts ...	31,008	31,000	14,765	14,894	29,659		13,914	31,676	31,676	
		Total Courts of Small Causes ...	1,88,753	2,01,000	89,257	99,411	1,88,668		1,79,251	1,96,000	2,04,000	
		CRIMINAL COURTS.										
		Salaries.										
		Moiety of the salaries of Collectors and Magistrates transferred from "3, Land Revenue—Charges of District Administration—General Establishments"	12,42,703	12,53,000	6,41,288	6,07,204	12,48,492		.....	12,50,000	12,50,000	
1	1	Cantonment Joint-Magistrate (1,000)	26,750	12,000	11,525	8,912	20,437		.....	12,000	12,000	
2	2	Cantonment Joint-Magistrates (800, 700)		16,800					... ..	18,000	18,000	Increase due to appointment of higher pai officer.
1	1	Assistant to the Superintendent, Tributary Mehals (500)	5,000	6,000	2,500	3,500	6,000		... ..	6,000	6,000	
		Deduct—Probable savings		12,89,800					.....	12,86,000	12,88,000	
				4,800					.....	6,000	6,000	
		Total Salaries ...	12,74,453	12,85,000	6,55,313	6,19,616	12,74,929		... .	12,80,000	12,80,000	
		Establishment.										
		Chief Office Establishment—										
	5	Clerks (200 and over)	2,10,790	9,694	89,110	1,06,380	1,95,490		12,192	12,192	12,192	Increase against a corresponding decrea in the head followng.
409	447	Clerks (less than 200)		1,97,742					1 97,826	1,97,826	1,97,826	In the budget of 1890-91 was inadvertent included four clerks of the Cantonme Magistrate's establishment and their sa ries. The total number of clerks in 1890- was 409 against 412 provided for in 1891- The increase of three provided for 1891-92 due to one additional appointment Bhagulpore, one in Hooghly, and one Furreedpore, *vide* Government circu order No 32, dated 29th June 1882.
268	284	Servants	16,597	16,620	7,037	8,274	15,311		16,470	16,470*	16,470	* In the budget of 1890-91 was inadvertent included three servants of the Cantonme Magistrate's establishment. The decre of one servant in 1891-92 is due to t transfer of a servant attached to t Temple at Gya to the Public Wo Department.
		Deputy Collectors and Deputy Magistrates—										
		Moiety of establishment of Deputy Magistrates transferred from "3, Land Revenue—Charges of District Administration" ..	1,78,498	1,87,069	79,200	88,334	1,67,724		1,89,575	1,89,575	1,89,575	
		Establishment of Superintendent, Tributary Mehals—										
14	14	Clerks	11,359	10,070	5,102	5,516	10,618		9,612	9,612A	9,612	A Decrease due to appointment on mi mum pay.
20	20	Servants .		1,968					1,968	1,968	1,968	
		Hazut establishment	.. ...	396	.....	.. ...	... .		228	128B	228	B Decrease due to Magistrate's establi ment of 24 Pergunnahs transferred Jail
		Cantonment Magistrate's establishment	1 767	3,708	642	548	1,190		5,419	5 419C	5,419	C Increase nominal, due to provision 1890-91 having been made partly un clerks and servants.
		Honorary Magistrate's establishment	5,955	5,718	2,904	4,466	7,370		8,466	8,466D	8,466	D Increase due to the increase in number of Benches
		Temporary establishment	136	330	—534	79	—455		644	644†	644	† Includes provision for boat establi ment of the Magistrate, 24-Pergunnahs.
				4,32,637						4,41,800	4,41,800	
		Deduct—Probable savings ...		12,637						20,800	20,800	
		Total Establishment	4,20,102	4,20,000	1,83,651	2,14,097	3,97,748		4,41,800	4 21,000	[illegible]	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*concluded.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CRIMINAL COURTS—*concluded.*										
Allowances.										
Moiety of "Travelling allowance" of officers transferred from "3, Land Revenue—Charges of District Administration—General Establishments"	58,130	62,500	34,182	22,431	56,613		62,500	62,500	62,500	
Travelling allowance of establishment	15,086	14,000	9,667	5,416	15,083		9,425	15,000	15,000	Increased on actuals.
House allowance	2,642	2,500	1,338	1,500	2,838		1,010	3,000	3,000	
Total Allowances ...	75,858	79,000	45,187	29,347	74,534		72,935	80,500	80,500	
Supplies and Services.										
Remuneration to copyists	45,903	42,000	21,274	27,363	48,637		44,923	46,000	50,000	Increased on actuals.
Process-saving charges	6,827	.....	4,469	2,689	7,158		7,472	7,000	7,000	In 1890-91 provided for "under Process serving establishment—Contingencies."
Keep of elephants	6,149	1,920	3,529	3,289	6,818		1,920	6,316	6,316	Increased on actuals.
Diet money to witnesses	23,290	23,650	10,794	12,037	22,831		23,062	23,062	23,062	
Value of stores	.....	.....	.....	.....	.....		.....	.....	.....	
Repair of steamers	.....	500	.....	.....	.....		500	500	500	
Petty construction and repairs ...	7,652	.....	3,862	2,457	6,259		.....	.....	.....	
Purchase of boats	.....	1,500	.....	.....	.....		1,500	1,500	1,500	
Contingencies.										
Rents, rates and taxes	8,217	10,896	4,366	3,257	7,623		11,722	11,722	11,722	Estimate of Local Officers based on actual demands.
Telegram charges	2,845	.....	1,373	993	2,366		.....	A	A	
Postage do.	19,805	.....	9,749	10,292	20,041		.....	A	A	
Section-writing	298	460	96	187	283		515	400	400	A larger provision does not appear to be necessary.
Purchase of furniture	5,496	.....	3,649	1,920	5,569		.....	A	A	
Ditto of books and publications	125	.....	47	13	60		.....	A	A	
Ditto of tents	550	.....	515	67	582		.....	A	34,219	
Office expenses and miscellaneous	40,829	76,074	17,866	20,068	37,934		2,159	74,000	74,000	The items marked A are fixed contracts and are included here. The allotment of Rs. 78,000 plus Rs. 2,000 for regular contingencies less Rs. 6,000 for charges on account of country stationery.
Regrant of savings	.....	.....	.....	.....	.....		.....	.....	1,084	
Total Supplies and Services and Contingencies	1,67,986	87,430	81,529	84,632	1,66,161		93,773	1,70,500	2,02,803	
PROCESS-SERVING ESTABLISHMENT.										
NUMBERS. 1890-91. 1891-92.										
1,247 1,273 Peons	92,046	1,01,712	42,627	45,844	88,471		1,04,052	1,04,052	1,04,052	Provision made by Magistrates with reference to the probable number of processes to be served in 1891-92.
Extra peons	11,915	10,325	5,776	6,310	12,086		11,560	11,560	11,560	
Travelling allowances	31	600	3	.....	3		40	40	40	
Contingencies ...	.....	6,000	.....	.....	.....		10	10	10	
Deduct—Probable savings	.....	1,18,637	.....	.....	.....		.....	1,15,662	1,15,662	
	.....	8,637	.....	.....	.....		.....	8,662	8,662	
Total Process-serving Establishment ...	1,03,992	1,10,000	48,406	52,154	1,00,560		1,15,662	1,07,000	1,07,000	
SUB-DIVISIONAL ESTABLISHMENT.										
Moiety of Sub-Deputy Magistrates' salaries and establishment transferred from "3, Land Revenue—Charges of District Administration—Sub-divisional Establishments"...	1,06,361	1,13,160	51,407	51,553	1,02,960		.....	1,10,160	1,10,160	
Allowances.										
Travelling allowances	10,727	10,840	4,831	6,065	10,896		7,118	10,840	10,840	Based on actuals
Total Sub-divisional Establishments	1,17,088	1,24,000	56,238	57,618	1,13,856		7,118	1,21,000	1,21,000	
Total Criminal Courts ...	21,59,479	21,75,000	10,70,324	10,57,464	21,27,788		7,31,288	21,80,000	22,19,305	
PLEADERSHIP EXAMINATION CHARGES.										
Establishment										
Clerks										
Servants...										
Supplies and Services.										
Fees to Examiners	6,191	7,000	1,855	4,322	6,177		8,000	7,000	7,000	
Contingencies.										
Office expenes and miscellaneous										
Total Pleadership Examination Charges	6,191	7,000	1,855	4,322	6,177		8,000	7,000	7,000	
Refunds.										
Fees and forfeitures	1,04,748	1,45,000	27,128	66,148	93,276		.....	1,00,000	1,00,000	Decrease due to provision for rewards for the prevention and detection of offences against the stamps and excise laws being made under the respective heads "Stamps and Excise" where the charge appear.
Criminal fines										
Total Refunds ...	1,04,748	1,45,000	27,128	66,148	93,276		.....	1,00,000	1,00,000	

W. J. & W. LeB.—Reg. No. 9909C—143—5-2-91

FINANCIAL DEPARTMENT.

FINANCE.

No. 596.

CALCUTTA, THE 29TH JANUARY 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 814Bt., dated the 18th December 1890, submitting the estimates of Receipts and Expenditure under Law and Justice—Courts of Law—for the year 1891-92.

RECEIPTS.

The total receipts for 1891-92 have been estimated by the Accountant-General at Rs. 8,11,000 against Rs. 7,84,000, the estimate passed by the Government of India for the current year. The actuals of 1889-90 were Rs. 8,04,576. The Accountant-General's estimate is accepted.

EXPENDITURE.

2. The following table compares the Accountant-General's estimates of expenditure for 1891-92 with the sanctioned grants for 1890-91 and the actuals of 1889-90:—

Heads.	Actuals, 1889-90.	Sanctioned grants, 1890-91.	Budget estimates, 1891-92.
	Rs	Rs.	Rs.
High Courts	10,94,868	10,97,000	11,10,000
Law Officers	2,77,126	2,67,000	2,72,000
Coroner's Court	12,854	13,000	13,000
Presidency Magistrates, &c. ...	72,364	70,000	63,000
Civil and Sessions Courts ...	42,41,813	42,88,000	42,97,000
Courts of Small Causes ...	1,88,753	2,01,000	1,96,000
Criminal Courts	21,59,479	21,75,000	21,80,000
Pleadership examination charges ...	6,191	7,000	7,000
Refunds	1,04,748	1,45,000	1,00,000
Total ...	81,58,196	82,63,000	82,38,000

3. *Civil and Sessions Courts.*—The Accountant-General has reduced the estimate of the local officers under "Temporary Establishment of District Judges" from Rs. 16,462 to Rs. 10,080. In view of the permanent increase to Judicial establishments, which is likely to be granted in consequence of Messrs. Stevens' and Toynbee's enquiries, the Lieutenant-Governor considers that the Accountant-General's estimate may be safely accepted. A provision of Rs. 21,600 has been made by the Accountant-General for the salary of three additional Subordinate Judges, whose retention has been sanctioned by the Secretary of State pending the issue of final orders on Mr. Stevens' report on Judicial establishments. The High Court have asked for the immediate appointment of six additional Subordinate Judges, which this Government have agreed to recommend to the Government of India. Provision for these six officers will accordingly be made in the budget, and the estimate will be raised from Rs. 21,600 to Rs. 43,200. The Accountant-General's estimate under "Establishment of District Courts" is Rs. 85,000 against Rs. 88,000, the sanctioned grant for the current year. In view of the anticipated increase in the number of Subordinate Judges, the estimate will be raised to Rs. 91,000. The Accountant-General has provided Rs. 72,000 for the salary of 30 additional Munsifs, but the Secretary of State has sanctioned the retention of 36 additional Munsifs until final orders are passed on Mr. Stevens' report, and in accordance with the recommendations made in that report, the High Court have proposed the appointment of 27 more officers, thus raising the number from 36 to 63. Pending final orders on the proposal, the Accountant-General's estimate will be raised to Rs. 1,51,200. To provide for the establishment of these additional officers, the Accountant-General's estimate under "Establishment for additional Munsifs" will also be raised from Rs. 4,44,000 to Rs. 4,80,000. The Accountant-General's estimate of Rs. 93,000 for contract contingencies will also be raised

to Rs. 1,00,000 to provide for a probable increase of expenses owing to the increased number of additional Munsifs and Subordinate Judges, and also for the regrant of savings amounting to Rs. 2,209 in the District Judges' allotments for 1889-90. This grant will be exclusive of the allotment for stationery charges, which have been separately provided for in the stationery estimates. A reserve of Rs. 50,000 will also be kept in the budget to meet charges which may be incurred in giving effect to the recommendations of Messrs. Toynbee and Stevens for the improvement of the position of ministerial establishments of the Civil Courts in Bengal. If the recommendations of these officers are complied with in their entirety, the annual increase in expenditure under this head will amount to about Rs. 2,50,000; but whatever orders may be passed, it will not, with reference to financial considerations, be possible to give more than partial effect to their proposals at once.

4. *Courts of Small Causes.*—The Accountant-General has made no provision for the Fifth Judge of the Calcutta Small Cause Court and his establishment. This officer draws a salary of Rs. 1,000 a month, but as considerable economies are anticipated in the working of the Court, it will, in the Lieutenant-Governor's opinion, suffice if an extra provision of Rs. 8,000 is made on this account, raising the total grant under this head from Rs. 1,96,000 to Rs. 2,04,000.

5. *Criminal Courts.*—The Accountant-General's estimate under "Supplies and Services—Remuneration to copyists" is Rs. 46,000 against Rs. 42,000, the sanctioned grant for the current year. In view of the actuals of the twelve months ending on the 30th September 1890, which amounted to Rs. 48,637, and of the steady increase under this head from year to year, the estimate will be raised to Rs. 50,000. The Accountant-General has made no provision for purchase of tents, for which an allotment of Rs. 68,438 has been made in a separate Resolution, dated the 9th January 1891, for the requirement of district officers during the three years 1891-92 to 1893-94. Half of this amount, viz. Rs. 34,219, will be provided in this budget, and half in the Land Revenue budget. The grant for contract contingencies will also be increased by Rs. 1,084 to provide for the regrant of savings in the allotment for 1889-90.

6. The fluctuations in the charges under the remaining heads and sub-heads of expenditure having been fully explained in the budget, the estimates are accepted. The sanctioned grants will stand as follows:—

	Rs.
High Court	11,10,000
Law Officers	2,72,000
Coroner's Court	13,000
Presidency Magistrates, &c.	63,000
Civil and Sessions Courts	44,96,800
Courts of Small Causes	2,04,000
Criminal Courts	22,19,303
Pleadership examination charges	7,000
Refunds	1,00,000
	84,85,103
Deduct for rounding	103
Total ...	84,85,000

ORDER.—Ordered that a copy of the Resolution, with copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Judicial Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 597-98.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The 29th January 1891.

C. E. G.—Reg. No. 99100—143—29.1.91.

BENGAL PROVINCIAL SERVICES.

[FILE F $\frac{1\text{-E}}{18}$ 1.]

No. 820Bt., dated Fort William, the 22nd December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

JAIL BUDGET ESTIMATE FOR 1891-92.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Inspector-General of Jails.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jails.												
Hire of convicts ... ... Miscellaneous	2,319	7,000	901	1,572	2,473	.....	.....	.....	2,000	2,000	2,000	Reduced on actuals.
Total Jails ...	2,319	7,000	901	1,572	2,473	.....	.....	.....	2,000	2,000	2,000	
Jail manufactures ... ... Profits on manufactures ...	8,61,724	8,30,000	5,07,858	1,81,196	6,89,054	.....	.....	.....	10,89,000	11,03,000	11,03,000	Estimate of Inspector-General Rs. 10,76,000 plus Rs. 11,000 for Hazaribagh and Rs. 14,000 for Alipore Reformatory School. The Inspector-General explains that the increase is due to the increase in the estimate under Jail Manufactures—"Purchase of raw materials."
Total ...	8,64,043	8,37,000	5,08,759	1,82,768	6,91,527	2,68,000	.....	10,17,000	10,91,000	11,05,000	11,05,000	
ABSTRACT OF EXPENDITURE.												
Jails.												
Superintendence	52,167	51,186	27,702	29,483	53,245	.....	.....	.....	51,912	51,912	51,912	*Vide* details.
Presidency Jail	99,270	98,590	50,159	52,324	1,02,483	.....	.....	.....	1,02,490	98,510	98,750	
Central Jails	4,81,433	4,41,500	2,63,611	2,02,754	4,66,365	.....	.....	.....	4,62,450	4,88,709	4,67,209	
District Jails	5,41,705	4,77,344	3,01,094	1,91,900	4,92,994	.....	.....	.....	5,18,353	5,26,340	5,24,600	
Lock-ups	1,14,144	1,23,157	58,553	55,856	1,14,409	.....	.....	.....	1,23,274	1,20,224	1,19,224	
Reformatory Schools	28,006	28,223	12,451	16,725	29,176	.....	.....	.....	30,705	34,905	34,429	The local figure does not include provision for charges on account of Alipore Reformatory School, for which the budget has not yet been received from the Local Government.
Total Jails ...	13,16,725	12,20,000	7,09,630	5,49,042	12,58,672	1,00,000	.....	.....	12,79,220	13,20,000	12,96,124	
Jail manufactures ... ... Refunds	5,82,922	6,69,000	2,52,262	4,59,268	7,11,530	2,31,000	.....	.....	8,93,400	8,99,500 500	8,99,980 500	*Vide* details.
Deduct for rounding	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,96,004 4	
GRAND TOTAL ...	18,99,647	18,89,000	9,61,892	10,08,310	19,70,202	3,31,000	.....	20,70,000	21,72,629	22,20,000	21,96,000	

GRANT 19B.—LAW AND JUSTICE—JAILS.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Inspector-General of Jails.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
JAILS.										
SUPERINTENDENCE.										
NUMBERS 1890-91. / 1891-92.										
Salaries.										
1 / 1 Inspector-General (2,000)	24,503	24,000	11,791	15,318	27,109		24,000	24,000	24,000	
1 / 1 Personal Assistant to Inspector-General (500)	6,430	5,760	3,630	2,920	6,550		6,000	6,000	6,000	Increase due to increment.
Total Salaries ...	30,933	29,760	15,421	18,238	33,659		30,000	30,000	30,000	
Establishment.										
1 / 1 Clerk (on 200)	14,591	2,400	6,168	7,570	13,738		2,400	2,400	2,400	
25 / 25 Clerks (less than 200)		12,294					12,780	12,780	12,780	
8 / 8 Servants ...	846	732	833	390	723		732	732	732	
Temporary establishment ...	288	...	.....	.....	.....		...		.....	
Total Establishment ...	15,725	15,426	6,501	7,960	14,461		15,912	15,912	15,912	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Inspector-General Jails.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
JAILS—*contd.*										
SUPERINTENDENCE—*contd.*										
Allowances.										
Travelling allowances. ...	2,909	3,200	1,327	1,393	2,720		3,200	3,200	3,200	
Contingencies.										
Telegram charges	168	200	36	99	135		200	200	200	
Postage charges	1,262	1,400	578	662	1,240		1,400	1,400	1,400	
Office expenses and miscellaneous	1,170	1,200	—101	1,131	1,030		1,200	1,200	1,200	
Total Contingencies ...	2,600	2,800	513	1,892	2,405		2,800	2,800	2,800	
Total Superintendence ...	52,167	51,186	23,762	29,483	53,245		51,912	51,912	51,912	
SALARIES.										
NUMBERS. 1890-91. / 1891-92. — *Presidency Jail.*										
1 / 1 Superintendent (900)	25,584	10,800	11,987	11,601	23,588		10,800	10,800	10,800	
1 / 1 Deputy Superintendent (500) ...		6,000					6,000	6,000	6,000	
1 / 1 Jailor (290) ...		2,700					3,480	3,480	3,480	Increase due to appointment of a first grade jailor.
1 / 1 Deputy Jailor (50)		696					600	600	600	Decrease due to appointment on minimum pay.
3 / 3 Assistant Jailors (40—50)		1,752					1,608	1,608	1,608	Ditto ditto.
Chaplain ( ) ...	.....	.....	.....	.....	.....		.....	.....	.....	
		21,948					22,488	22,488	22,488	
Deduct—Probable Savings ...	.....	48	.....	.....	.....		88	488	488	
Total Presidency Jail ...	25,584	21,900	11,987	11,601	23,588		22,400	22,000	22,000	The high actuals in 1889-90 is due to privilege leave absence.
NUMBERS. 1890-91. / 1891-92. — *Central Jails.*										
5 / 5 Superintendents (1,050, 4—850 ...	1,15,488	52,800	55,253	55,678	1,10,931		53,400	53,400	53,400	Increase due to increment.
6 / 6 Medical Officers (200, 150, 4—100)		10,200					10,200	10,200	10,200	
5 / 5 Deputy Superintendents (600, 520 and 350) ..		17,400					17,640	17,640	17,640	Ditto ditto.
/ 3 Assistant Superintendents (400, 300, 250)		11,400					11,400	11,400	11,400	
6 / 6 Jailors (275, 235, 205, 195, 185 and 135)		15,960					14,760	14,760	14,760	Decrease due to appointment of lower grade officers.
7 / 7 Deputy Jailors (50—60)		4,536					4,788	4,788	4,788	Increase due to increment.
19 / 17 Assistant Jailors (40—50)		10,344					9,420	9,420	9,420	Decrease due to transfer of two jailors to intermediate jails in place of jailors retired on pension.
		1,22,700					1,21,608	1,21,608	1,21,608	
Deduct—Probable Savings	.....	1,700	.....	.....	.....		1,608	915	915	
Total Central Jails ..	1,15,488	1,21,000	55,253	55,678	1,10,931		1,20,000	1,20,693	1,20,693	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		JAILS—*contd.*										
		SALARIES—*contd.*										
		District Jails.										
39	39	Superintendents (16—100, 15—75, 7—50 and 30) ...	98,637	37,260	39,798	47,872	87,670		37,260	37,260	37,260	
24	24	Jailors (275, 3—175, 2—145, 2—135, 6—125, 120, 3—105, 5—100 and 75)		38,340					37,440	37,440	37,440	Decrease due to appointment of men on reduced pay.
39	39	Assistant Jailors (40—55)		22,860					22,884	22,884	22,884	Increase due to increment.
				98,400					97,584	97,584	97,584	
		Deduct—Probable savings ..	.....	360	... .	.....	... ..		384			
		Total District Jails ..	98,637	98,100	39,798	47,872	87,670		97,200	97,584	97,584	
		Reformatory Schools.										
1	1	Superintendent (300)	8,544	3,600	3,414	4,167	7,581		.....	3,600	3,720	Alipore Reformatory School. The sanctioned grant of 1890-91 reproduced in the absence of separate estimate from Local Government.
1	1	Superintendent (100)		1,200					1,200	1,200	1,200	
1	1	Deputy Superintendent (250) ...		3,000					3,000	3,000	3,000	
		Total Reformatory Schools ...	8,544	7,800	3,414	4,167	7,581		4,200	7,800	7,920	
		Total Salaries ...	2,48,253	2,48,800	1,10,452	1,19,318	2,29,770		2,43,800	2,48,077	2,48,197	
		CLERICAL, EDUCATIONAL AND MECHANICAL ESTABLISHMENTS.										
		Lock-up.										
		Clerk	480	120	210	239	449		120	120	120	
		Reformatory Schools.										
5	5	Clerks (less than 200)	4,381	2,040	1,947	2,156	4,103		1,248	1,968	1,968	
1	1	Store-keeper (30)		360					360	360	360	
3	3	Masters (50, 30 and 25) ...		1,320					.....	1,320	1,320	
1	1	Blacksmith (30)		360					.....	360	360	
1	1	Carpenter (25)		300					. ..	300	300	
1	1	Book-binder (20)		240					.. ..	240	240	
1	1	Tinsmith (20)		240					.....	240	240	
1	1	Drill Instructor		36					.....	36	.....	The local figure does not include provisions for Alipore Reformatory School.
		Total Clerical, &c., Establishments	4,861	5,016	2,157	2,395	4,552		1,728	4,044	4,908	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector General of Jails	Revised by Accountant-General	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
		WARDER ESTABLISHMENT.										
		PRESIDENCY JAIL.										
		Europeans.										
4	4	Fixed warders ..	14,562	5,040	6,093	7,081	13,174		5,040	5,040	5,040	
		Reserve warders		.....					.....	.....	.....	
		Natives.										
53	53	Fixed warders .		7,440					7,440	7,440	7,440	
16	16	Reserve warders		2,256					2,256	2,256	2,256	
		Total Presidency Jail	14,562	14,736	6,093	7,081	13,174		14,736	14,736	14,736	
		Central Jails.										
237	231	Fixed warders ..	35,685	26,644	16,316	18,422	34,738		24,744	24,744	24,744	The allowance of Rs 1 each to the warders has been omitted against this. There is an increase of eight in the number of apprentice warders for the Midnapore Central Jail, and decrease of four in the number of fixed warders for the same jail.
102	105	Reserve warders		13,692					12,438	12,438	12,438	Decrease due to extra allowance to warders provided for in 1890-91 being omitted.
		Total Central Jails	35,685	40,336	16,316	18,422	34,738		37,182	37,182	37,182	
		District Jails.										
660	620	Fixed warders .	82,373	75,630	34,715	41,116	75,831		68,196	68,196	68,196	Decrease due to extra allowance to warders provided for in 1890-91 being omitted
151	154	Reserve warders		18,804					16,956	16,956	16,956	
		Total District Jails	82,373	94,434	34,715	41,116	75,831		85,152	85,152	85,152	
		Lock ups										
432	432	Fixed warders . Reserve warders	46,256	51,900	22,573	23,386	45,959		49,503	49,503	49,503	Decrease due to appointment on minimum pay.
		Total Lock-ups ...	46,256	51,900	22,573	23,386	45,959		49 503	49,503	49 503	
26	30	Fixed warders ...	3,041	3,054	1,391	1,511	2,902		1,776	3,408	3,408	Provision made for four additional warders for the Hazaribagh Reformatory School for which no sanction has yet been received The local figure does not include provision for Alipore Reformatory School.
		Total Warder Establishment ..	1,81 917	2,04,450	81,068	91,516	1,72,604		1,88 349	1 89,981	1,89,981	
		MENIAL AND OTHER ESTABLISHMENTS.										
		Presidency Jail										
4	4	Servants	188	384	94	77	171		384	384	384	
		Central Jails.										
16	16	Servants	1,117	1 068	431	453	884		1,068	1 068	1,068	
		Extra and temporary establishment .. .		500					500	500	500	
		District Jails										
5	5	Servants	2,109	264	1,101	539	1,640		264	264	264	Increased with reference to actuals.
		Extra and temporary establishment		448					895	1, 00	1,000	
		Total District Jails	2,109	712	1,101	539	1,640		1,159	1 264	1,264	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MENIAL AND OTHER ESTABLISHMENTS—*contd.*										
Numbers. 1890-91. / 1891-92.										
Lock-ups.										
4 / 5 Servants	2,611	288	1,259	1,266	2,525		288	324	324	Increase due to provision made for a water-carrier for the Dum-Dum Public Jail, sanctioned in Bengal Government No. F $\frac{3\text{-E}}{12}$ 64, dated 4th June 1890.
Extra and temporary establishment		2,644					2,698	2,662	2,662	
Total Lock-ups...	2,611	2,932	1,259	1,266	2,525		2,986	2,986	2,986	
Reformatory Schools.										
3 / 3 Cooks and mehters	187	264	95	96	191		72	264	264	
Temporary establishment ...	.....	.....	.....	.....	.....		.....	.....	.....	
Total Menial and other Establishments	6,212	5,860	2,980	2,431	5,411		6,169	6,466	6,466	
Allowances.										
House allowance (Central Jails)	2,326	1,800	1,126	695	1,821		1,800	1,800	1,800	
Travelling allowances.										
Presidency Jail	147	725	47	58	105		725	725	725	
Central Jails	2,048	3,000	1,372	1,561	2,933		3,000	3,000	3,000	
District „	2,337	2,600	1,259	1,489	2,748		2,600	2,600	2,600	
Lock-ups	1,142	1,180	704	746	1,450		1,180	1,180	1,180	
Reformatory Schools	29	30	—1	59	58		30	30	30	
Total Allowances ...	8,039	9,335	4,507	4,608	9,115		9,335	9,335	9,[illegible]	
SUPPLIES AND SERVICES.										
Presidency Jail.										
Rations (1,270 prisoners)	34,331	32,000	17,952	24,223	42,175		35,500	35,500	35,500	
Clothing and bedding (1,270 prisoners)	697	5,000	205	993	1,198		5,000	2,000	2,000	Reduced with reference to actuals.
Petty construction and repairs	3,400	2,500	2,240	1,216	3,456		3,000	3,400	3,400	Increased with reference to actuals.
Moving prisoners	766	700	327	368	695		750	750	750	
Ordnance stores	99	100	99	.....	99		100	100	100	
Miscellaneous	5,218	4,000	2,993	2,198	5,191		6,500	5,000	5,000	Based on actuals. The Inspector-General's estimate includes provision for contingencies which has been separately provided for, see page .
Total Presidency Jail ...	44,511	44,300	23,816	28,998	52,814		50,850	46,750	46,750	
Central Jails.										
Rations (prisoners) ...	1,97,970	1,60,000	1,12,929	77,706	1,90,635		1,68,000	1,98,000	1,75,000	Increased with reference to actuals.
Clothing and bedding (prisoners) .. „ ...	25,722	24,310	22,416	2,626	25,042		25,500	25,500	25,500	
Petty construction and repairs	9,764	7,000	6,137	1,738	7,875		10,000	9,000	9,000	Reduced with reference to actuals.
Moving prisoners	10,414	7,000	5,656	4,573	10,229		9,000	10,000	10,000	Increased with reference to actuals.
Cost of Europe stores	.....	500	.....	7,609	7,609		.....	.....	.....	
Ordnance stores	462	2,000	462	.....	462		2,000	1,000	1,000	Reduced with reference to actuals.
Miscellaneous	45,269	30,000	22,864	14,168	37,032		45,000	45,000	45,000	Raised with reference to actuals.
Total Central Jails ...	2,89,610	2,30,810	1,70,464	1,08,420	2,78,884		2,59,500	2,88,500	2,65,500	
District Jails.										
Rations (prisoners) ...	1,93,102	1,60,048	1,19,993	49,023	1,69,016		1,68,500	1,80,000	1,70,000	Increased with reference to actuals
Clothing and bedding (prisoners) . .	27,669	20,000	25,052	808	25,860		27,500	27,500	27,500	
Petty construction and repairs	9,679	8,000	6,020	4,791	10,811		15,000	10,000	1[illegible],000	Increased with reference to actuals.
Moving prisoners	9,078	9,000	4,606	5,185	9,791		9,000	9,000	9,000	
Cost of land	2,028	.....	.....	.....	.....		1,500	1,000	1,000	A nominal sum retained to meet any expenditure likely to arise.
Ordnance stores	1,098	2,000	1,098	.....	1,098		2,000	1,000	1,000	Reduced on actuals.
Tread-mills	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous	69,012	35,000	45,660	21,763	67,423		64,000	68,000	[illegible]	Increased on actuals.
Total District Jails ...	3,12,566	2,34,048	2,02,429	81,570	2,83,999		2,87,500	2,96,500	[illegible],500	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Heads and Items	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.	Explanatory Remarks
			Last six months of 1889-90	First six months of 1890-91.	Total.		Proposed by Inspector-General of Jails	Revised by Accountant-General.		
EXPENDITURE—*contd*	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
SUPPLIES AND SERVICES—*contd.*										
Lock ups.										
Rations ...	26,718	24,000	11,984	12,718	24,702		25,500	26,000	25,000	Increased on actuals
Clothing and bedding	1,750	2,400	1,478	6	1,484		2,000	2,000	2,000	Reduced on actuals
Petty construction and repairs	2,884	5,000	1,445	2,698	4,143		7,100	4,000	4,000	Reduced on actuals.
Moving prisoners	4,643	5,000	2,053	3,094	5,147		5,000	5,000	5,000	
Diet to prisoners in the Calcutta lock-up	.. ..	1,800	... .	.. .	... .		1,800	1,800	1,800	Actuals included under Rations
Conveyance of lock-up guards	.	... .	.	..			..	.		
Miscellaneous . .	10,331	11,000	5,418	3,741	9,159		12,800	10,000	10,000	Reduced on actuals
Total Lock ups ..	46,325	49,200	22,378	22,257	44,635		52,900	48,800	47,800	
Reformatory Schools										
Rations ...	7,445	7,300	3,851	3,370	7,221		9,000	12,000	12,000	Includes Rs 3,000 for Alipore Reformatory School. The increased provision for the Hazaribagh Reformatory School is due to increase in the number of juveniles
Clothing and bedding	26	500	6	6	12		750	950	950	
Petty construction and repairs	402	500	127	137	264		500	500		
Prisoner transfer charges ..	162	200	77	87	164			200	200	The difference between the local figures and figures adopted represents provision for charges on account of Alipore Reformatory School for which the Budget has not been received
Miscellaneous	1,833	2,000	869	3,833	4,702		2,000	3,000	3,000	
Total Reformatory Schools	9,867	10,500	4,930	7,433	12,363		12,250	16,650	16,650	
Total Supplies and Services .	7,02,879	5,68,858	4,24,017	2,48,678	6,72,695		6,62,300	6,97,200	6,[illegible]	
HOSPITAL CHARGES										
NUMBERS. 1890-91. / 1891-92.										
		Presidency Jail								
1 / 1		Hospital Assistant ..	647	1,080	348	460	808	840	1,080	The extra allowance to Civil Hospital Assistants provided for in 1890-91 has been remitted.
1 / 1		Compounder ..	240	240	100	100	200	240	240	
		Medical stores ..	534	500	534	36	570	500	500	
		Hospital expenses	3,048	7,000	4,503	2,108	6,611	7,500	7,500	Increased on actuals.
		Total Presidency Jail	9,489	8,820	5,485	2,704	8,189	9,080	9,320	
		Central Jails.								
7 / 7		Hospital Assistants . .	2,922	4,176	1,321	1,668	2,989	2,736	4,336	The extra allowance provided for in 1890-91 has been omitted.
6 / 6		Compounders ...	912	960	378	511	889	960	960	
		Medical stores .	1,027	2,500	899	418	1,317	2,500	1,500	Reduced with reference to actuals
		Hospital expenses	19,606	18,000	10,559	9,643	20,202	18,000	19,500	Increased with reference to actuals.
		Total Central Jails	24,467	25,636	13,157	12,240	25,397	24,196	24,696	
		District Jails.								
36 / 36		Hospital Assistants	11,137	14,100	5,231	5,927	11,158	11,040	14,000	The extra allowance provided for in 1890-91 has been omitted against an increase of one compounder for Palamow Intermediate Jail, *vide* Bengal Government No F^{3-E}_{12}-6, dated 20th January 1890.
		Medical stores ...	1,493	3,500	1,435	48	1,483	3,500	1,500	Reduced with reference to actuals
		Hospital expenses	18,990	15,000	8,973	7,554	16,527	18,400	[illegible]	Inspector-General's estimate retained in view of actuals of 1889-90.
		Total District Jails .	31,620	32,600	15,639	13,529	29,168	32,940	30,940	
		Lock-ups.								
67 / 67		Hospital Assistants	13,149	13,500	9,339	6,588	15,927	13,860	13,860	Provision has been made for the allowance of the Civil Hospital Assistants according to sanctioned scale
		Medical stores .	284	300	277	..	277	300	300	
		Hospital expenses	775	500	537	286	823	600	[illegible]	
		Total Lock ups	14,408	14,300	10,153	6,874	17,027	14,760	14,76[illegible]	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HOSPITAL CHARGES—*contd.*										
2	2	*Reformatory Schools.*										
		Hospital Assistants	554	600	221	271	492		300	600	600	Includes Rs. 300 for Alipore Reformatory School for which no separate estimate has yet been received.
		Medical stores ..	12	50	.....	.....	.....		.....	.....		
		Hospital expenses	304	250	137	447	584		250	450	450	Includes Rs 200 for Alipore Reformatory schools.
		Total Reformatory Schools ..	870	900	358	718	1,076		550	1,050	1,000	
		Total Hospital Charges ...	80,854	82,256	44,792	36,065	80,857		81,526	80,526	83,566	
		CONTINGENT CHARGES.										
		Postage Charges.										
		Presidency Jail	90	300	35	43	78		250	100	100	Reduced with reference to actuals.
		Central Jails	788	1,000	365	499	864		1,000	900	900	Ditto ditto.
		District „	1,685	1,700	806	865	1,671		1,700	1,700	1,700	
		Lock-ups	597	500	280	347	627		500	600	600	Increased with reference to actuals.
		Reformatory Schools	55	50	30	31	61		50	50	50	
		Total Postage Charges ...	3,215	3,550	1,516	1,785	3,301		3,500	3,350	3,350	
		Telegram Charges.										
		Presidency Jail	15	25	5	1	6		25	25	25	
		Central Jails	269	250	55	58	113		270	270	270	
		District „	213	150	44	120	164		200	200	200	
		Lock-ups	22	25	4	12	16		25	25	25	
		Reformatory Schools	...	...	..	2	2		.	.....		
		Total Telegram Charges ...	519	450	108	193	301		520	520	520	
		Rents, Rates, and Taxes.										
		Presidency Jail	4,010	4,900	2,005	1,693	3,698		4,010	4,010	4,010	Reduced on actuals.
		Central Jails	9,606	11,100	5,066	4,728	9,794		13,940	10,000	10,000	Ditto.
		District „	9,802	9,000	5,054	4,603	9,657		9,902	10,000	10,000	Increased on actuals.
		Lock-ups	2,056	2,000	942	672	1,614		2,000	2,000	2,000	
		Reformatory Schools	1,032	229	287	516	803		229	229	229	
		Total Rents, Rates and Taxes...	26,506	27,229	13,354	12,212	25,566		30,081	26,239	26,239	
		Office Expenses and Miscellaneous.										
		Presidency Jail	674	2,500	592	68	660		.....	700	700	Based on actuals. The Inspector-General provides for the charges in his estimate under Supplies and Services—"Miscellaneous."
		Central Jails	29	5,000	6	.....	6		.....	100	100	
		District „	363	4,000	248	197	445		.....	400	400	
		Lock-ups	247	1,000	50	57	107		.....	250	250	
		Reformatory Schools	... ..	500	.....	36	36		.....	.....	..	
		Total Office Expenses and Miscellaneous	1,313	13,000	896	358	1,254		.....	1,450	1,450	
		Total Contingent Charges ...	31,553	44,229	15,874	14,548	30,422		34,101	31,559	31,559	
		Total Superintendence ...	52,167	51,186	23,762	29,483	53,245		51,912	51,912	51,912	
		„ Presidency Jail ...	99,270	98,590	50,159	52,324	1,02,483		1,02,460	98,510	98,750	
		„ Central Jails	4,81,433	4,41,500	2,63,611	2,02,754	4,66,365		4,62,456	4,88,709	4,67,209	
		„ District „	5,41,705	4,77,144	3,01,094	1,91,900	4,92,994		5,18,453	5,26,340	5,25,000	
		„ Lock ups	1,14,144	1,23,157	58,553	55,856	1,14,409		1,23,274	1,20,224	1,19,224	
		„ Reformatory Schools ...	28,008	28,223	12,451	16,725	29,176		20,765	34,305	34,429	
		Total Jails ...	13,16,721	12,20,000	7,09,630	5,49,042	12,58,672		12,79,220	13,20,000	12,96,134	
		JAIL MANUFACTURES.										
		Salaries.										
		Superintendent of Jail (Manufactures (850).	9,000	9,000	4,500	500	9,500		10,200	10,200	10	Personal allowance of Rs. 100 per month included, *vide* Government of India's No. 1219, dated 13th March 1890.

132

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
JAIL MANUFACTURES—*continued.*										
Clerical, Mechanical, &c., Establishment.										
Manager of Jail Depôt at Calcutta (290)	2,400	2,400	1,000	1,200	2,200		2,400	2,400	2,400	
Pay of Artizans, &c.—Presidency Jail		108					108	108	108	
Pay of Artizans, &c.—Central Jails	28,819	27,175					27,415	27,415	27,415	Increase due to increment.
Pay of Artizans, &c.—District Jails		1,966		13,056			1,990	1,990	1,990	
Trade Instructors of the Reformatory Schools	1,742	1,884	12,984	764	26,804		1,500	1,860	1,860	Includes Rs. 360 for Alipore Reformatory School, for which separate estimate has not been received.
Printer	.....	360		.....			.....	360	240	For Alipore Reformatory School.
Total Clerical, &c., Establishment	32,961	33,893	13,984	15,020	29,004		33,413	34,133	34,013	
Warder Establishment.										
NUMBERS. 1890-91. / 1891-92.										
1 / 1 Second class Head Warder of the Reformatory Schools	288	180	212	235	447		.....	180	180	Alipore Reformatory School.
3 / 3 Extra Warders ...	.....	300					.....	300	300	
		480					.....	480	480	
Menial and other Establishment.										
4 / 4 Servants of the Jail Depôt at Calcutta ...	.....	390	.....	108	108		396	396	396	Increase due to increment.
Allowances.										
Travelling expenses of the Superintendent	1,840	1,500	738	866	1,604		1,800	1,800	1,800	
Supplies and Services.										
Purchase of Raw Materials—										
Presidency Jail							15,000	15,000	15,000	Estimate of Inspector-General retained. A corresponding increase has been provided for under receipts for Jail manufactures. The amount of the grant should now be settled by Government.
Central Jails	5,05,740	5,95,000	2,13,251	4,28,844	6,42,095		6,50,000	6,50,000	6,50,000	
District ,, ...							1,30,000	1,30,000	1,30,000	
Lock-ups							12,000	12,000	12,000	
Reformatory Schools ...							10,000	18,000	18,000	Includes Rs. 8,000 for Alipore Reformatory School, for which separate estimate has not yet been received.
Total Purchase of Raw Materials	5,05,740	5,95,000	2,13,251	4,28,844	6,42,095		8,17,000	8,25,000	8,25,000	
Cost of Machinery, and Tools and Plant—										
Central Jails ... ... / District ,, ...	19,453	15,000	11,925	1,632	13,557		15,200	13,491	13,491	Inspector-General's estimate retained less Rs. 1,709 for rounding the estimate. The actuals of 1889-90 are high, but those for the twelve months ended 30th September 1890 do not suggest a higher figure being taken.
Total Cost of Machinery, &c.	19,453	15,000	11,925	1,632	13,557		15,200	13,491	13,491	

GRANT 19B.—LAW AND JUSTICE—JAILS—*concluded.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Inspector-General of Jails.	Revised by Accountant-General.		
EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
JAIL MANUFACTURES—*concld.*										
Petty Construction and Repairs.										
Presidency Jail										
Central Jails										
District „	1,704	1,000	1,000	356	1,356		500	2,000	2,000	The actuals do not suggest a higher figure being taken.
Lock-ups		800					1,000			
Reformatory Schools		200					1,000			
Total Petty Construction and Repairs	1,704	2,000	1,000	356	1,356		2,500	2,000	2,000	
Freight charges	8,148	7,000	4,549	4,833	9,382		7,000	8,000	8,000	Increased on actuals.
Total Supplies and Services ..	5,35,045	6,19,000	2,30,725	4,35,665	6,66,390		8,41,700	8,48,491	8,48,491	
CONTINGENT CHARGES.										
Miscellaneous.										
Presidency Jail										
Central Jails										
District „	2,823	2,800	1,188	1,427	2,615		3,900	4,000	4,000	Reduced on actuals.
Lock-ups										
Reformatory Schools										
Jail Depôt at Calcutta ..		1,437	.....	919	919		2,000			
Total Miscellaneous ...	2,823	4,237	1,188	2,346	3,534		5,900	4,000	4,000	
Compensation for lands of Jail gardens	911	.....	911	.....	911		.. .	.....	. ..	
Total Contingent Charges ...	3,736	4,237	2,099	2,346	4,445		5,900	4,000	4,000	
Refunds	52	500	4	28	32		. ..	500	500	
Total Jail manufactures .	5,82,922	6,60,000	2,52,202	4,59,268	7,11,530		8,93,400	9,00,000	8,99,880	
Add for rounding	.....	. ....	.....	... ..	.....		. . ..	.....	120	
									9,00,000	

C. E. G.—Reg. No. 9933C—149—24 1-91.

[FILE F $\frac{1\text{-E}}{18}$ 2-4.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH JANUARY 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No 820Bt., dated the 22nd December 1890, submitting the estimates of the Jail Department for the year 1891-92.

RECEIPTS.

The Accountant-General has placed the estimate of total receipts of the Jail Department at Rs. 11,05,000, against Rs. 8,64,043, the actuals of 1889-90. The increase has been proposed with reference to the increased provision made for "Purchase of raw materials." The estimate is accepted.

EXPENDITURE.

2. The Accountant-General estimates the total expenditure for 1891-92 at Rs. 22,20,000, against Rs. 18,89,000, the sanctioned grant for 1890-91, and Rs. 18,99,647 the actuals of 1889-90. His estimate is accepted with the following modifications.

3. *Hospital Charges.*—The Accountant-General has made no provision for the grant of rewards to Civil Hospital Assistants for good work done by them while employed in the jails. The grant of such rewards was recommended by the Committee appointed to enquire into Jail Administration in India, and the extra cost to Government was estimated at Rs. 5,000. A provision of Rs. 5,000 will accordingly be made in the budget and distributed as follows:—

	Rs.
Presidency Jail	240
Central Jails	1,500
District "	3,260
Total ...	5,000

The Accountant-General's estimate of Rs. 450 for hospital expenses of Reformatory Schools will also be raised by Rs. 40, as the estimate has provided Rs 200 instead of Rs. 240 passed by Government for the Alipore School.

4. *Supplies and Services.*—As the high prices of food-grains prevailing during the last two years are unlikely to continue, the Accountant-General's estimates under "Rations" will be reduced by Rs. 34,000 as shown below :—

	Accountant General's estimate.	Grant now made.
	Rs.	Rs.
Central Jails	1,98,000	1,75,000
District Jails	1,80,000	1,70,000
Lock-ups	26,000	25,000
	4,04,000	3,70,000

Under this head the Accountant-General has provided a sum of Rs. 10,000 for "Petty construction and repairs" for "District Jails." The Inspector-General of Jails anticipates a larger expenditure, and has provided Rs. 15,000 on this account. The Inspector-General's estimate is accepted.

5. *Reformatory Schools.*—The Accountant-General's estimate of Rs. 7,800 under "Salaries" does not provide for the increment of Rs. 10 a month

in the pay of the Superintendent of the Alipore Reformatory School, which will fall due next year. The estimate will be raised to Rs. 7,920. Under "Clerical, Educational and Mechanical establishments" the Accountant-General has included Rs. 36 for a drill instructor in the same school. The instructor will not be required, and the entry will be struck out from the budget.

6. *Jail Manufactures.*—The estimate of Rs. 34,133 under "Clerical, Mechanical, &c., establishments" includes a provision of Rs. 360 as the pay of a printer for the Alipore Reformatory School. This provision will be reduced to Rs. 240, as the services of the printer will not be required throughout the year. A sum of Rs. 8,25,000 has been provided for the purchase of "Raw materials," against Rs. 5,95,000 the sanctioned grant for the current year, and Rs. 5,05,740 the actuals of 1889-90. The sanctioned grant for the current year was, however, increased to Rs. 7,75,000, an allotment of Rs. 1,80,000 having been made for the purchase of castor seed for the manufacture of castor-oil in the Rajshahye Jail. Looking to these circumstances, and the recent orders of the Secretary of State under which the Jail Department has to supply, as far as possible, all requirements of the public consuming departments, the Accountant-General's increased estimate for "Raw materials" is accepted.

7. In accordance with the foregoing remarks, the grants for next year will stand as follows:—

Jails.	Accountant-General's estimate.	Sanctioned grants.
	Rs.	Rs.
Superintendence	51,912	51,912
Presidency Jails	98,510	98,750
Central Jails	4,88,709	4,67,209
District Jails	5,26,340	5,24,600
Lock-ups	1,20,224	1,19,224
Reformatory School	34,305	34,429
Total Jails ..	13,20,000	12,96,124
Total Manufactures ...	8,99,500	8,99,380
Refunds ...	500	500
	22,20,000	21,96,004
Deduct for rounding ...	.....	4
GRAND TOTAL ...	22,20,000	21,96,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Inspector-General of Jails, Accountant-General, Bengal, and the Political (Jails) Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 379-81.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The 19th January 1891.

C. K G.—Reg. No. 9867C—149—19-1-91.

POLICE BUDGET ESTIMATE FOR 1891-92.

No. 823Bt., dated Fort William, the 23rd December 1890.

Memo by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XVII.—POLICE.

HEAD AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT OF RECEIPTS.												
Provincial.												
Police supplied to Railways ...	.....	7,000	.....	.....	.....	.....	7,000		7,000	.....	.....	This head has been removed from the books under orders of the Comtroller-General to the third head.
Police supplied to Municipal, Cantonment, and Town Funds	7,909	15,000	5,796	4,267	10,063	.....	3,000		15,000	12,000	12,000	Reduced on actuals.
Police supplied to Public Departments, private companies and persons	23,443	12,000	15,159	31,995	47,154	8,000	.....		12,000	20,000	20,000	Increased on actuals and includes police supplied to "Railways."
Presidency Police	59,433	78,000	39,211	34,067	73,278	.....	8,000		74,200	70,000	75,000	
Recoveries on account of Village Police	1,70,580	1,57,000	85,052	79,696	1,64,748	8,000	.....		1,61,621	1,65,000	1,65,000	
Cash receipts under Arms Act	260	.....	140	250	390	.....	.....		.....	.....	.....	
Fees, fines and forfeitures ...	59,871	62,000	30,557	32,941	63,498	.....	1,000		61,046	61,000	61,000	
Superannuation receipts ...	4,172	3,000	2,300	2,064	4,364	1,000	.....		3,000	4,000	3,000	
Miscellaneous	1,01,012	1,00,000	50,564	38,437	89,001	.....	.....		1,00,615	1,00,000	94,000	
Total Provincial ...	4,96,680	4,34,000	2,23,779	2,23,717	4,52,496	17,000	19,000	4,34,000	4,34,482	4,32,000	4,[illegible]	

137

XVII.—Police—(*Details*).

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.	Explanatory Remarks.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.										
Provincial.										
Police supplied to Railways ...	.....	7,000	.....	.....	.....		7,000	.....	.....	The estimate has been merged under the head Police supplied to Public Departments, private companies and persons.
Police supplied to Municipal, Cantonment and Town Funds ...	7,909	15,000	5,796	4,267	10,063		15,000	12,000	12,000	Reduced on actuals.
Police supplied to public departments, private companies and persons	23,443	12,000	15,159	31,995	47,154		12,000	20,000	20,000	Increased on actuals which include receipts for Police supplied to Railways.
Presidency Police.										
Cash receipts under Arms Act ...	1,470	3,000	.....	.....	.....		3,000	2,000	2,000	Reduced on actuals.
Fees, fines and forfeitures	37,702	44,500	.....	.....	.....		47,500	44,000	48,000	
Cattle-pound receipts	6,260	8,000	.....	.....	.....		8,000	8,000	8,000	
Miscellaneous	14,001	22,500	.....	.....	.....		15,700	16,000	16,000	
Total Presidency Police ...	59,433	78,000	39,211	34,067	73,278		74,200	70,000	75,000	
Recoveries on account of village police	1,70,580	1,57,000	85,052	79,696	1,64,748		1,61,621	1,65,000	1,65,000	Based on actuals.
Cash receipts under Arms Act ...	260	.....	140	250	390		.....	.....	.....	
Fees, fines, and forfeitures.										
Sale proceeds of unclaimed stray cattle	4,097	8,000	—2,600	1,743	—857		4,235	4,000	4,000	
Receipts from pounds farmed out...	13,338	.....	13,338	7,407	20,745		13,137	13,000	13,000	
Fees on stray cattle	8,088	20,000	3,425	4,117	7,542		8,674	9,000	9,000	
Steam-boiler inspection fees ...	32,693	31,000	15,203	18,146	33,349		32,000	32,000	32,000	
Other miscellaneous fees and fines	1,655	3,000	1,191	1,528	2,719		3,000	3,000	3,000	
Total Fees, Fines and Forfeitures	59,871	62,000	30,557	32,941	63,498		61,046	61,000	61,000	
Superannuation Receipts.										
Railway Police	4,172	3,000	2,412	1,847	4,259		3,000	4,000	3,000	Increased on actuals.
Pension contribution recovered from private individuals	.....	.....	—112	217	105		.....	.....	.....	
Total Superannuation Receipts ...	4,172	3,000	2,300	2,064	4,364		3,000	4,000	3,000	
Miscellaneous.										
Recoveries on account of police clothing from District Executive Force	60,243	64,000	38,578	21,698	60,276		64,000	64,000	60,000	
Recoveries from Frontier Police Force for supplies	27,479	20,000	8,758	7,910	16,668		20,134	20,000	20,000	
Miscellaneous	13,290	16,000	3,228	8,829	12,057		16,481	16,000	14,000	
Total Miscellaneous ...	1,01,012	1,00,000	50,564	38,437	89,001		1,00,615	1,00,000	94,000	
Total Receipts—Provincial ...	4,26,680	4,34,000	2,28,779	2,23,717	4,52,496		4,34,482	4,32,000	4,50,000	

Grant 20—Police.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.	Explanatory Remarks.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Abstract of Expenditure.												
Imperial.												
Railway Police	33,504	30,000	16,005	13,775	29,780	2,500	.....	30,000	36,859	32,500	32,500	*Vide* details.
Provincial.												
Presidency Police	7,04,972	7,19,000	3,20,103	3,63,658	6,83,761	.....	8,000		7,13,319	7,11,000	7,11,000	*Vide* details.
Superintendence	1,26,841	1,13,000	63,225	64,011	1,27,236	7,000	.....		1,15,172	1,20,000	1,20,000	
District Executive Force ...	39,39,726	38,99,000	19,09,988	18,80,178	37,90,166	28,000	.....		39,26,996	39,27,000	39,41,000	
Village Police	1,90,900	1,65,000	86,941	1,00,486	1,87,427	20,000	.....		1,81,793	1,85,000	1,85,000	
Special Police	2,34,067	2,02,000	1,48,228	76,912	2,25,140	.....	4,000		2,30,526	1,98,000	2,70,000	
Railway Police	68,962	77,000	32,867	35,091	67,958	.....	6,500		81,287	70,500	70,500	
Cattle-pounds	5,026	3,000	2,415	2,070	4,485	2,000	.....		4,958	5,000	8,000	
Steam-boiler Inspection Establishment	18,974	19,000	9,085	9,882	18,967	1,000	.....		21,502	20,000	20,000	
Refunds	6,219	4,000	5,505	9,347	14,852	6,000	.....		.....	10,000	10,000	Provision raised to meet requirements of the Presidency Police.
Total Provincial ...	52,92,787	52,01,000	25,78,357	25,41,635	51,19,992	66,500	18,500	52,51,000	52,75,553	52,46,500	53,32,500	
Grand Total...	53,26,291	52,31,000	25,94,362	25,55,410	51,49,772	66,500	18,500	52,81,000	53,12,412	52,79,000	53,65,000	

GRANT 20.—POLICE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Budget estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	
		RAILWAY POLICE.										
		RAILWAY POLICE—IMPERIAL.										
		East Indian Railway Police.										
		Salaries.										
1	1	Assistant Inspector-General	.....	9,600	.....	.....	.....		9,600	9,600	9,600	
		Police Force.										
5	5	Inspectors	.....	15,600	.....	.....	.....		16,200	16,200	16,200	
8	9	Sub-Inspectors ...	.....									
6	6	European Sergeants	.....	5,760	.....	.....	.....		5,760	5,760	5,760	
44	44	Head-constables ...	.....	26,176	.....	.....	.....		26,176	26,176	26,176	
185	185	Constables	.....									
		Watch and ward on the line; *vide* details in the remark column	.....	.....	.....	.....	.....		21,444	21,444*	21,444	* Detail of watch and ward— 3 Sergeants ... Rs. 396; 6 Corporals ... 576; 270 Chowkidars ... 20,472; 21,444
		Total Police Force ...	.....	47,536	.....	.....	.....		69,580	69,580	69,580	
		Establishment.										These charges were not included in the estimate of the Inspector-General in previous years.
		Clerks	.....	.....	.....	.....	.....		.....	.....	.....	
		Servants	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	.....	3,781	.....	.....	.....		3,756	3,756	3,756	The decrease is owing to the reduction of pay of the second clerk.
		Allowances.										
		Travelling allowance	.....	.....	.....	.....	.....		.....	.....	.....	
		Batta allowance	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Allowances ...	.....	2,433	.....	.....	.....		.....	2,400	2,400	The Inspector-General has provided charges for allowances under the head "Office expenses and miscellaneous."
		Supplies and Services.										
		Clothing (men)	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Rent, rates and taxes	.....	8,886	.....	.....	.....		9,066	9,066	9,066	Estimate raised with reference to actual demands.
		Office expenses and miscellaneous	.....	6,024	.....	.....	.....		9,120	6,720	6,720	Charges for allowances included under this head by the Inspector-General have been shewn under the appropriate heads.
		Total Contingencies ...	.....	14,910	.....	.....	.....		18,186	15,786	15,786	
		Pay of chowkidars for watch and ward	.....	.....	.....	.....	.....		1,01,122	1,01,122	1,01,122	
									4,022	.....	.....	Disallowed, as the gross charge on this account has been provided for.
		Total ...	.....	78,260	.....	.....	.....		1,05,144	.....	.....	
		Deduct—$\frac{7}{8}$ths payable by the East Indian Railway	.....	54,782	.....	.....	.....		70,785	70,785	70,785	
		$\frac{1}{8}$ths payable by Government ...	.....	23,478	.....	.....	.....		34,359	30,337	30,337	
		Pay of chowkidars for watch and ward	.....	4,022	.....	.....	.....		.....	.....	.....	
		Total East Indian Railway Police	31,749	27,500	15,265	12,859	28,124		34,359	30,337	30,337	
		Central Bengal Railway—Government contribution ...	1,755	2,500	740	916	1,656		2,500	2,163	2,163	Reduced on actuals.
		Total Railway Police—Imperial	33,504	30,000	16,005	13,775	29,780		36,859	32,500	32,500	
		PROVINCIAL.										
		RAILWAY POLICE—PROVINCIAL.										
		Eastern system.										
		Eastern Bengal, Calcutta and South-Eastern and Central Bengal Railways :—										
		Salaries.										
		50 per cent. of pay of Assistant Inspector-General and office establishment	4,147	6,707	1,957	2,024	3,981		5,851	6,561	6,561	The Inspector-General reduces the estimate owing to the revision of the percentage adjusted under this head on account of the salary of the Assistant Inspector-General and his establishment, but the sanctioned percentage had been adopted by me in absence of orders from Government.

GRANT 20—POLICE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PROVINCIAL—*continued.*										
		RAILWAY POLICE—PROVINCIAL—*continued.*										
		Eastern System—continued.										
		Eastern Bengal, Calcutta and South-Eastern and Central Bengal Railway—*continued.*										
		Police Force.										
3	3	Inspectors	6,816	5,400	3,450	3,500	6,950		5,400	5,400	5,400	
8	8	Sub-Inspectors ...	4,011	5,880	1,487	2,128	3,615		5,880	5,880	5,880	
27	27	Head-constables ...	4,566	6,062	1,781	2,004	3,785		6,062	6,062	6,062	
125	128	Constables	10,013	12,009	4,229	4,878	9,107		12,009	12,009	12,009	
1	1	European constable	1,200	1,200	50	600	1,100		1,200	1,200	1,200	
		Total Police Force ...	26,646	30,551	11,447	13,110	24,557		30,551	30,551	30,551	
		Allowances.										
		Good conduct allowances ... ... / Travelling allowances	456	642	220	261	481		457	457	457	A portion of the charge has been transferred under Northern Bengal and Assam-Behar State Railway.
		Total Allowances ...	456	642	220	261	481		457	457	457	
		Supplies and Services.										
		Clothing and great-coats (men) .	2,926	1,500	2,428	826	3,254		1,510	1,967	1,967	Increased on actuals.
		Rewards to informers	.....	.....	.....	30	30		.....	.....		
		Total Supplies and Services ...	2,926	1,500	2,428	856	3,284		1,510	1,967	1,967	
		Contingencies.										
		Miscellaneous	1,205	1,600	708	510	1,218		1,127	1,127	1,127	
		Total	.....	41,000	16,760	16,761	33,521		39,496	40,663	40,663	
		Deduct—Charges on account of Central Bengal Railway, Imperial	.....	2,500	.....	.....	.....		.....	2,163	2,163	As it is provided in Rs. 32,500 under Imperial.
		Total Eastern System ..	35,380	38,500	16,760	16,761	33,521		39,496	38,500	38,500	
		NORTHERN BENGAL STATE RAILWAY POLICE.										
		Salaries.										
		30 per cent. of pay of Assistant Inspector-General and office establishment.	5,424	5,200	2,609	2,681	5,290		7,136	5,499	5,499	The Inspector General has increased the provision to meet the pay of Assistant Inspector-General and his office establishment for Northern-Bengal State and Assam-Behar State Railways, but the sanctioned amount chargeable under this head has been adopted by me, as the sanction of Government to the additional charge has not been received in my office.
		Police Force.										
1	1	Inspector ... .. / Sub-Inspectors ..	1,660	4,680	728	1,033	1,761		4,680	4,680	4,680	
9	9	Head-constables ... / Constables	5,335	5,413	2,246	2,678	4,924		5,413	5,413	5,413	
38	38	Total	6,995	10,093	2,974	3,711	6,685		10,093	10,093	10,093	
		Deduct—Probable savings ...	.....	1,908	.....	.....	.....		1,908	2,127	1,127	
		Total Police Force ...	6,995	8,185	2,974	3,711	6,685		8,185	7,966	7,[illegible]6	
		Allowances.										
		Good conduct allowances ..	.....	48	.....	1	1		48	48	48	
		Travelling allowances	222	401	115	179	294		401	401	401	
		Total Allowances ...	222	449	115	180	295		449	449	449	
		Supplies and Services.										
		Cl ing and great-coats (men)	....	456	.....	.....	.....		456	456	456	
		Contingencies.										
		Office expenses and miscellaneous ..	78	630	78	.....	78		630	630	630	
		Total Northern Bengal Railway Police .	12,719	15,000	5,776	6,572	12,348		16,856	15,000	15,[illegible]0	

140

GRANT 20.—POLICE—*continued.*

Number 1890-91.	Number 1891-92.	Head and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		RAILWAY POLICE—*continued.*										
		NALHATI STATE RAILWAY POLICE.										
		Police Force.										
1	1	Head-constable ...	233	419	96	116	212		419	419	419	
2	2	Constables	179		70	93	163					
		Travelling allowances	53	85	51	3	54		85	85	85	
		Total Police Force ...	465	504	217	212	429		504	504	504	
		Supplies and Services.										
		Clothing (men)	60	.....	60	.....	60		.....	.....	.....	
		Contingencies.										
		Office expenses and miscellaneous	40	67	17	8	25		67	67	67	
		Total Nalhati State Railway Police	565	571	294	220	514		571	571	571	
		TIRHOOT STATE RAILWAY POLICE.										
		Salaries.										
		Assistant Inspector-General	.....	.....	.....	.....	.....		.....	.....	.....	
		Police Force.										
1	1	Inspector	1,400	3,120	1,200	1,200	2,400		3,120	3,120	3,120	
1	1	Sub-Inspector ...	720		300	360	660					
55	11	Head-constables ...	2,007	5,938	678	1,008	1,686		5,938	5,938	5,938	
	43	Constables	3,742		1,034	1,848	3,482					
		Total ...	.....	9,058	.....	.....	.....		9,058	9,058	9,058	
		Deduct—Probable savings ...	.....	1,258	.....	.....	.....		1,258	1,258	1,258	
		Total Police Force ...	7,869	7,800	4,012	4,416	8,428		7,800	7,800	7,800	
		Establishment.										
3	3	Clerks	1,140	1,224	475	536	1,011		1,224	1,224	1,224	
1	1	Servant	84		35	32	67					
		Total ...	1,224	1,224	510	568	1,078		1,224	1,224	1,224	
			9,093	9,024	4,522	4,984	9,506		9,024	9,024	9,024	
		Allowances.										
		Good conduct allowances ...	20	48	10	12	22		48	48	48	
		Travelling allowances	564	800	254	292	546		700	700	700	
		Total Allowances ...	584	848	264	304	568		748	748	748	
		Supplies and Services.										
		Clothing and great-coats (men)	543	.....	296	.....	296		.....	500	500	Based on actuals.
		Moiety cost of Police attached to the Sonepore station	.....	.....	.....	.....	.....		.....	435	435	Sanctioned in Government of Bengal's letter No. P9 $\frac{O}{3}$ 2, dated 30th November 1889, Judicial Department.
		Contingencies.										
		Office expenses and miscellaneous	1,017	1,217	762	1,727	2,489		1,718	1,222	1,222	The actuals for the 12 months ended 30th September 1890 include arrear charges for moiety cost of Police attached to the Sonepore station.
		Total Tirhoot State Railway Police	11,237	11,089	5,844	7,015	12,859		11,490	11,929	11,929	*Vide* Bengal Government No. P9 $\frac{A}{2}$ 8, dated 6th December 1890.
		Seven-tenths to be debited to working expense	.....	.....	.....	.....	.....		.....	8,350	50	
		Three-tenths payable by Government	.....	.....	.....	.....	.....		.....	3,579		

GRANT 20.—POLICE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate 1890-91	Actuals of 12 months ending 30th September 1890: Last six months of 1889-90	First six months of 1890-91.	Total	Revised estimate, 1890-91.	Estimate of 1891-92: Proposed by Local Officers	Revised by Accountant General	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		RAILWAY POLICE—*continued*										
		DACCA AND MYMENSING STATE RAILWAY POLICE.										
		Salaries										
		11 per cent of pay of Assistant Inspector-General and office establishment .	1,362	1,570	736	756	1,492		1,284	1,551	1,551	The Inspector General has reduced the estimate owing to revision of the percentage debited to this head, but the sanctioned amount has been adopted by me as the order of Government sanctioning the revision has not yet been received in this office.
		Police Force.										
1	1	Inspector ..	.....	.. .	. .	... .	.....		...	..	..	
3	3	Sub-Inspector ..	698	960	298	373	671		960	960	960	
16	16	Head-constables .. / Constables	2,117	2,183	868	1,0 9	1,937		2,183	2,118	2,118	
		Total ..	.....	3,143	.. .	. ...	..		3,143	3,078	3,078	
		Deduct—Probable savings ...	...	229	.	. .	... ..		229	164	164	
		Total Police Force ...	2 813	2 914	1,166	1,412	2,008		2,914	2,914	2,914	
		Allowances.										
		Good conduct allowances	2	12	2	1	3		12	12	12	
		Travelling allowances	38	119	38	17	55		75	75	75	
		Total ..	40	131	40	18	58		87	87	87	
		Supplies and Services.										
		Clothing and great-coats (men)	... ..	184	..		.. ...		184	. ..	.	The provision has been withdrawn, as there is no charge on this account.
		Contingencies										
		Office expenses and miscellaneous	136	201	136	33	169		145	148	148	
		Total Dacca and Mymensingh State Railway Police	4,553	5,000	2,078	2,249	4,327		4,614	4,700	4,700	
		BENGAL AND NORTH WESTERN RAILWAY.										
		Police Force.										
1	1	Sub-Inspector ..	.	... .	..	.. ...	. ..		600	600	600	
5	5	Head-constables ..	1,926	3,670	.	.....	.. .		988	988	988	Detailed provision has been made with reference to the sanctioned grant.
15	15	Constables . .							1,349	1,349	1,349	
20	20	Chowkidars	..	.	. ..	. .	.. .		1,248	1,248	1,248	
										4,185	4,185	Cost of watch and ward communicated by the Inspector-General.
		Deduct—Probable savings	.. ..	...	. .....	.			. .	350	350	
		Total Police Force	1,926	3,670	...	.. .	.. .		4,185	3,835	3,835	
		Supplies and Services.										
		Clothing and great-coats (men)	.	..	..	..	.		160	160	160	
		Good conduct allowance	.. .		.. .	..			24	24	24	
		Contingencies.										
		Office expenses and miscellaneous	. ...	.....	.....	.....	.. ...		301	331	3[illegible]	
		Total Bengal and North-Western Railway Police .	1,926	3,670	968	863	1,831		4,670	4,350	4,[illegible]	

GRANT 20.—POLICE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General	Passed by Government.	Explanatory Remarks.
		RAILWAY POLICE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Expenditure—continued.										
		MUNIHARI-KUSHBA SECTION OF ASSAM-BEHAR RAILWAY.										
		Assistant Inspector-General ...	405	.	.....	.....	... .		.....	705	705	The percentage chargeable to Assam-Behar Railway has been provided here.
		Police Force.										
1	1	Sub-Inspector ...	811	.....	.....	.....	... ..		960	960	960	
3	3	Head-constables ...	176	.....	... ..	.....	....		707	707	707	
16	16	Constables	933	... .	.. ...	...	. ..		1,500	1,500	1,500	
									.....	3,167	3,167	
		Deduct—Probable savings	... .	.....	.....	... .	..		.....	500	500	
		Total Police Force ..	1,920	..	. ..	. . ..	.. ...		3,167	2,667	2,667	
		Establishment.										
		Clerks and Servants	129	.. ..	.. ...	...	.....		.....	.....	... ..	
		Allowance.										
		Travelling allowance	84	.. .	... .	.....	.. ..		.....	...	—	
		Supplies and Services.										
		Clothing and great-coats (men)	.....	.. ...	... ..	... ..	... ..		196	196	196	
		Good conduct allowance	. ..	.....	. ..	. ..	. ..		13	20	20	
		Contingencies.										
		Office expenses and miscellaneous	44	... ..	... ..	.....	.....		215	212	212	
		Total Munihari-Kushba section of Assam-Behar Railway	2,582	3,170	1,147	1,411	2,558		3,590	3,800	3,300	
		Total Provincial Railway Police ...	68,962	77,000	32,867	35,091	67,958		81,287	70,500	0,500	
		Total Railway Police	1,02,466	1,07,000	48,872	48,866	97,738		1,18,146	1,03,000	1,03,000	
		PRESIDENCY POLICE.										
		CALCUTTA POLICE.										
		Salaries.										
1	1	Commissioner	24,800	24,000	12,000	12,000	24,000		24,000	24,000	24 00	
1	1	Assistant Commissioner ...	5,850	6,000	3,900	4,166	8,066		9,600	9,600	9,000	Increase due to provision for consolidated allowance of Rs 300 per month, *vide* Government order No. P $\frac{8}{11}$ 7, dated 6th August 1890.
		Total Salaries ..	30,650	30,000	15 900	16,166	32,066		33,600	33,600	33,000	
		Establishment.										
21	20	Clerks	21,305	21,456	8,844	11,358	20,202		22,140	21,996	21,996	Provision made with reference to sanctioned establishment.
19	19	Servants	2,437	1,764	—956	841	—115		1,812	1,812	1,812	
		Total Establishment	23,742	24,220	7,888	12,199	20,087		23,952	23,808	,308	
		Contingencies										
		Rent, rates and taxes	.....	.....	.....	.....	.....		.....	.....	...	
		Office expenses and miscellaneous ...	1,612	1,000	1,612	.. .	1,612		900	892	892	
		Total Contingencies	1,612	1,000	1,612	.. ..	1,612		900	892		
		Executive Force.										
6	6	Superintendents ...	32,842	30,000	14,625	19,649	34,274		28,800	28,800	28,800	Provision made with reference to sanctioned scale.
7	7	1st Class Inspectors ..	77,492	21,000	32,335	40,621	72,956		21,000	21,000	21,000	
8	8	2nd ditto ...		19,200					19,200	19,200	19,200	
5	5	3rd ditto ...		10,500					10,500	10,500	10,500	
5	5	4th ditto ..		9,000					9,000	9,000	9,000	
8	8	5th ditto .		12 000					12,000	12,000	12 000	
5	5	6th ditto		6,000					6,000	6,000	6,000	
2	2	1st Class Sub-Inspectors . .	3,789	1,920	1,824	.....	1,824		1,920	1,920	1,920	
2	2	2nd Class Sub-Inspectors		1,680					1,680	1,680	1,680	
6	6	European sergeants	20,232	8,760	8,764	9,816	18,580		8,760	8 760		
3	3	1st Class ditto ...		3,600					3,600	3,600		
			1,34,355	1,23,860	57,548	70,086	1,27,634		1 22,160	1,21,400	1,	

143

GRANT 20.—POLICE—continued.

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY POLICE—*contd.*										
		CALCUTTA POLICE—*contd.*										
		Executive Force—contd.										
7	7	2nd class sergeants ...	28,043	7,560	13,404	14,531	27,935		7,560	7,560	7,560	
10	10	1st class constables ...		9,600					9,600	9,600	9,600	
28	28	2nd class ditto ...		23,520					21,420	21,420	21,420	
11	11	Darogahs	7,223	6,600	2,750	6,701	9,451		6,600	6,600	6,600	
3	...	Sergeants	15,116	1,320	6,268	8,386	14,654		1,320	.....	.....	Provided under Detective Force, as these Sergeants were sanctioned for the detective works.
7	7	1st class sergeants ...		2,520					2,520	2,520	2,520	
17	17	2nd ditto		5,100					5,100	5,100	5,100	
25	25	3rd ditto		6,000					6,000	6,000	6,000	
10	10	1st class corporals ...	13,012	1,920	5,587	6,562	12,149		1,920	1,920	1,920	
36	36	2nd ditto		5,184					5,184	5,184	5,184	
51	51	3rd ditto		6,120					6,120	6,120	6,120	
51	51	Special constables ...	490	6,120	.....	.....	.....		6,120	6,120	6,120	
264	264	1st class constables ...	1,88,689	28,512	77,940	93,390	1,71,330		28,512	28,512	28,512	
1,694	1,556	2nd ditto		1,53,984					1,49,373	1,49,376	1,49,376	
			3,86,928	3,87,720	1,63,497	1,99,656	3,63,153		3,79,812	3,78,492	3,78,492	
		Detective Force.										
1	1	Superintendent ...	3,950	3,600	3,950	.....	3,950		3,600	3,600	3,600	...
3	3	Sub-Inspectors ...	2,479	3,240	1,080	.....	1,080		3,240	3,240	3,240	
4	7	Sergeants	1,042	1,860	592	.....	592		1,860	3,180	3,180	
...	...	Constables	10	.....	10	.....	10		.....	.....	.....	
		Total Detective Force	7,481	8,700	5,632	.....	5,632		8,700	10,020	10,020	...
		Court Inspectors.										
2	3	Inspectors	750	3,000	500	.....	500		4,200	4,200	4,200	Increase due to provision for an additional Inspector sanctioned in Government letter No. 60 1L, dated 16th September 1890.
6	6	Constables	144	576	96	.....	96		576	576	576	
		Total Court Inspectors	894	3,576	596	.....	596		4,776	4,776	4,776	
				3,99,996						3,93,288	3,93,288	
		Deduct—Probable savings	.....	1,857	.....	.....	.....		.....	588	588	
		Total Executive Force	3,95,303	3,98,139	1,69,725	1,99,656	3,69,381		3,93,288	3,92,700	3,92,700	
		ESTABLISHMENT.										
		Clerical and Menial Establishment attached to Executive Force.										
3	...	Clerks	1,092	1,092	455	.....	455		.....	.....	.....	Merged in the office establishment of the Commissioner of Police.
113	113	Servants	6,929	9,396	4,260	3,167	7,427		9,396	9,396	9,396	
		Menial Establishment, Detective Force.										
2	2	Servants	80	120	40	.....	40		120	120	120	
		River Patrol Establishment.										
1	1	2nd class corporal ...	144	144	60	60	120		144	144	144	
7	7	Servants	620	636	251	309	560		636	636	636	
		Contingencies ...	112	96	52	40	92		96	96	96	
									876	876	876	
		Total Establishment ...	8,077	11,484	5,118	3,576	8,694		10,392	10,392	10,392	
		Allowances.										
		Military allowance to Non-Commissioned Inspectors and Officers	930	1,107	509	285	794		620	620	620	
		Presidency house allowance of Deputy Commissioner	.....	1,800	.....	.....	.....		.....	.....	.....	
		Allowance to constables on leave...	5,072	5,500	3,372	4,130	7,502		5,500	5,500	5,500	
		Good conduct money	428	1,500	104	590	694		1,500	1,368	1,368	
		Travelling allowances	460	3,000	192	382	574		3,000	3,000	3,000	The charge for horse allowance to Superintendent is adjusted under Salary.
		Special allowance to constables for detective works	68	120	40	.....	40		120	120	120	
		Total Allowances ...	6,958	13,027	4,217	5,387	9,604		10,740	10,608	10,608	
		Supplies and Services.										
		Contribution to chowkidari hospital	.....	5,200	.....	.....	.....		.....	.....	.....	
		Diet and conveyance of prisoners...	88	250	54	.....	54		250	200	200	
		Clothing	18,471	8,500	9,287	10,944	20,231		20,000	20,000	20,000	The provision was insufficient in 1890-91.
		Purchase of horses	2,034	2,600	1,382	1,423	2,805		2,600	2,600	2,600	
		Feed and keep of horses	8,462	8,200	5,358	3,273	8,631		8,200	8,200	8,200	
		Petty construction and repairs ...	3,064	4,000	2,559	3,095	5,654		4,000	4,000	4,000	
		Law charges	.....	1,000	.....	.....	.....		1,000	700	700	
		Purchase of accoutrements ...	.....	8,000	.....	.....	.....		.....	.....	.....	
		Rewards	3,438	3,500	1,613	1,252	2,865		3,500	3,500	3,500	
		Oil for constables' lanterns and station-house...	7,692	9,100	4,559	4,893	9,452		9,800	9,800	9,800	
		Value of medical stores	333	.....	333	.....	333		.....	.....	.....	
		Total Supplies and Services ...	43,582	59,350	25,145	24,880	50,025		49,350	49,000	49,000	

GRANT 20—POLICE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY POLICE—*contd.*										
		CALCUTTA POLICE—*continued.*										
		Contingencies.										
		Rents, rates, and taxes ...	66,910	66,240	34,448	33,319	67,767		67,000	67,000	67,000	
		Office expenses and miscellaneous	9,827	7,540	4,132	4,071	8,203		7,640	7,000	7,000	
		Total Contingencies ..	76,737	73,780	38,580	37,390	75,970		74,640	74,000	74,000	
		HOSPITAL CHARGES.										
		Salaries.										
1	1	Police Surgeon ...	3,680	3,600	1,800	1,645	3,445		3,600	3,600	3,600	
1	1	Apothecary	1,925	2,100	975	1,050	2,025		2,100	2,100	2,100	
2	2	Native Doctors ..	578	600	273	529	802		600	600	600	
3	3	Compounders and dressers	299	360	150	180	330		360	360	360	
		Total Salaries ..	6,482	6,660	3,198	3,404	6,602		6,660	6,660	6,660	
		Establishment.										
1	1	Clerk	250	240	100	120	220		240	240	240	
26	26	Servants	2,013	1,926	796	958	1,754		1,926	1,926	1,926	
		Total Establishment	2,263	2,166	896	1,078	1,974		2,166	2,166	2,166	
			8,745	8,826	4,094	4,482	8,576		8,826	8,826	8,826	
		Supplies and Contingencies.										
		Petty construction and repairs ..	176	6,674	176	.....	176		6,674	6,674	6,674	
		Diet and clothing of patients ..	3,958		1,645	37	1,682					
		Other miscellaneous charges ..	224	500	48	2,351	2,399		500	500	500	
		Total Supplies and Contingencies	4,358	7,174	1,869	2,388	4,257		7,174	7,174	7,174	
		Total Hospital Charges ...	13,103	16,000	5,963	6,870	12,833		16,000	16,000	16,000	
		Total Calcutta Police ..	5,09,764	6,17,000	2,74,148	3,06,124	5,80,272		6,12,662	6,11,000	6,11,000	
		MUNICIPAL POLICE.										
		Government Contribution.										
		Howrah Police...	32,776	34,000	19,361	15,881	35,242		36,108	36,100	36,100	Increase due to provision for the proportionate cost of the twenty 3rd grade additional constables at Rs. 7 per month sanctioned in Government order No. P2 $\frac{8}{5}$ 4, dated 30th July 1890.
		RIVER HARBOUR OR MARINE POLICE.										
		RIVER POLICE.										
		Government contribution ⅛th of total cost	10,164	10,000	−4,652	10,304	5,652		10,411	10,400	10,400	
		SALT POLICE.										
		Ballaghata, Kidderpur and Chitpur Salt Pass stations.										
		Police Force.										
4	4	Sub-Inspectors ..	1,440	1,440	660	720	1,320		1,440	1,440	1,440	
19	19	Corporals	387	384	183	248	436		..	384	384	
		Constables	1,667	1,764	673	775	1,448		2,148	1,764	1,764	
				3,588					3,588	3,588	3,588	
		Deduct—Probable savings ..	.....	88	... ..	.. ..	.....		88	88	88	
		Total ..	3,994	3,500	1,466	1,743	3,204		3,500	3,500	3,500	
		Establishment.										
2	2	Manjees	120	120	50	71	121		120	120	120	
2	2	Dandies	96	96	40	40	80		96	96	96	
4	4	Total Establishment	216	216	90	111	201		216	216	216	
		Supplies and Services.										
		Petty construction and repairs ...	.....	124	.....	18	18		124	124	124	
		Clothing (men)	184	160	104	.....	104		160	160	160	
		Boat-hire	59	60	25	28	53		60	60	60	
		Total Supplies and Services ...	243	344	129	46	175		344	344	344	
		Contingencies.										
		Rents, rates, and taxes ..	62	72	39	28	67		72	72	71	
		Office expenses and miscellaneous	121	68	72	30	102		68	68		
		Total Contingencies ..	183	140	111	58	169		140	140	14	
		Total Salt Police	4,1 5	4,200	1,791	1,958	3,749		4 200	4,200		

GRANT 20—POLICE—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	
PRESIDENCY POLICE—*contd.*										
POLICE DEAD-HOUSE.										
Establishment.										
Dissector	120	120	50	58	108		120	120	120	
Servants	171	180	70	90	160		180	180	180	
Total Establishment ...	291	300	120	148	268		300	300	300	
Contingencies.										
Office expenses and miscellaneous	67	120	29		98		120	120	120	
Total Police Dead-House ...	358	420	149	217	366		420	420	420	
GUARDS FOR PUBLIC BUILDINGS, &c.										
POLICE ESTABLISHMENT TO PERFORM THE DUTIES OF MILITARY GUARDS.										
NUMBERS 1890-91. / 1891-92.										
Police Force.										
5 / 5 Inspectors	9,700	9,600	4,500	4,388	8,888		9,600	9,600	9 600	
4 / 4 European Sergeants	100	4,800	} —838	1,305	467		4,800	4,800	4,800	
10 / 10 Sergeants	2,737	2,560					2,560	2,560	2,560	
32 / 28 Corporals	3,541	3,336	1,917	1,204	3,121		2,832	2,832	2,832	
275 / 241 Constables	31,445	26,068	18,155	19,474	37,629		21,736	21,736	21,736	
326 / 278		46,364								
Deduct—Probable savings	.....	548								
Total Police Force .	47,523	45,816	23,734	26,371	50,105		41,528	41,528	41,528	
Establishment.										
4 / 4 Servants	338	264	174	196	370		264	264	264	
Allowances.										
Travelling allowances	.. ...	300	... .	... ..	.. ...		300	138	138	A nominal provision is retained under this head.
Good conduct money	... ..	50	...	.. ..	.		276			
Total Allowances ...	... ..	350	.. .	...	.....		576	138	138	
Supplies and Services.										
Escort charges .. .	2,895	1,600	1,900	477	2,476		1,600	1,600	1,600	
Clothing and accoutrements (men)	2,187	2,300	2,129	.....	2,129		2,300	2,300	2,300	
Rewards	... ..	50	.....	... .	. ..		50	50	50	
Military allowance to non-commissioned officer	.. ...	.....	.....	1,019	1,019		... ..	.....		
Total Supplies and Services ...	5,082	3,950	4,128	1,496	5 624		3,950	3,950	3,950	
Contingencies.										
Rent rates, and taxes ..	495	600	150	50	200		600	600	600	
Office expenses and miscellaneous	488	400	284	572	856		400	400	400	
Total Contingencies	983	1,000	434	622	1,056		1,000	1,000	1,000	
Total Guards for Public Buildings	53,926	51,780	28,470	28,685	57,155		47,318	46,880	46,880	
CALCUTTA LOCK-UP GUARDS.										
NUMBERS 1890-91. / 1891-92.										
Police Force.										
1 / 1 Jemadar	.....	240	.. ..	.....	.. ...		240	0	240	
1 / 1 Naik ...	... ..	120	.....	.. ..	... .		120	120	120	
2 / 2 Constables, 1st class	.....	216	.. ..	... ..	.....		216	216	216	
6 / 6 Do., 2nd do ...	... ..	576	.. ...		.. ..		576	576	576	
Total Police Force	1,200	1,152	480	240	720		1,152	1,152	1,152	

No. of men.	Cost.	Buildings.
	Rs.	
8	804	Stamp Office.
18	1,884	Custom House.
7	708	Ordnance Department.
58	8 268	Mint
16	1,704	Clothing Agency.
36	7,404	Kidderpore Dockyard.
21	2,316	Cossipore Gun-factory.
20	4,476	Government House.
34	1,316	Additional guard during the stay of the Viceroy.
7	708	Telegraph Department.
4	396	Mathematical Department.
14	1 500	Paper Currency.
3	3,600	High Court.
21	4,020	Fort William.
1	1,200	Sailor's Home.
10	1,164	Belvedere.
278	41,528	

GRANT—20.—POLICE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY POLICE—*contd.*										
		CALCUTTA LOCK-UP GUARDS—*contd.*										
		Allowances.										
		Conveyance allowance	.....	300	.....	120	120		300	300	300	
		Supplies and Services.										
		Escort charges	227	300	356	111	467		300	300	300	
		Clothing	1,665	100					100	100	100	
		Total Supplies and Services ...	1,892	400	356	111	467		400	400	400	
		Contingencies.										
		Miscellaneous	756	148	.....	18	18		148	148	148	
		Total Lock-up Guards ...	3,848	2,000	836	489	1,325		2,000	2,000	2,000	
		TOTAL PRESIDENCY POLICE ...	7,04,972	7,19,000	3,20,103	3,63,658	6,83,761		7,13,319	7,11,000	7,11,000	
		SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General ...	72,678	28,800	39,164	35,405	74,569		28,800	28,800	28,800	
2	2	Deputy Inspectors-General		36,000					36,000	36,000	36,000	
1	1	Personal Assistant to Inspector-General...	7,200	3,600	3,600	5,651	9,251		4,200	8,400	8,400	Full provision is made for the salary of the Personal Assistant at Rs. 700 per month as the recovery is made from the Imperial Government through the Land Revenue head.
				68,400					69,000			
		Deduct—Probable savings	.....	400	.....	.....	.....		400			
		Total Salaries ...	79,878	68,000	42,764	41,056	83,820		68,600	73,200	73,200	
		Establishment.										
1	1	Clerk on Rs. 200 and over	35,870	35,752	14,941	17,966	32,907		36,952	36,952	36,952	Increase due to annual increments.
39	39	Clerks on less than Rs. 200										
4	4	Servants ...	364	.....	148	186	334		372	372	372	
		Temporary establishment	393	450	93	518	611		450	450	450	
				36,202					37,774	37,774	37,774	
		Deduct—Probable savings ...	.....	902	.....	.....	.....		902	674	674	
		Total Establishment ...	36,627	35,300	15,182	18,670	33,852		36,872	37,100	37,100	
		Allowances.										
		Travelling expenses and allowances	5,941	6,000	3,307	2,325	5,632		6,000	6,000	6,000	
		Contingencies.										
		Cost of photographs	.....	.....	.....	.....	.....					
		Office rent	97	.....	97	41	138					
		Postage charges	1,515	.....	709	764	1,473		3,700	3,700	3,700	The contract grant sanctioned in Government Resolution, dated 22nd June 1889 is reproduced *pro formâ.*
		Office expenses and miscellaneous	2,783	.....	1,166	1,155	2,321					
		Total Contingencies ...	4,395	3,700	1,972	1,960	3,932		3,700	3,700	3,700	
		TOTAL SUPERINTENDENCE ...	1,26,841	1,13,000	63,225	64,011	1,27,236		1,15,172	1,20,000	1,20,000	
		DISTRICT EXECUTIVE FORCE.										
		DISTRICT POLICE.										
		Salaries.										
		District Superintendents—										
6	7	1st grade (1,000)	.....	72,000	.....	.....	.....		84,000	84,000	84,000	Inspector-General explains that the increase and decrease in the pay of the District and Assistant Superintendents arise from the transfer of Bengal officers to Assam and *vice versa.*
6	6	2nd do. (800)...	.....	57,600	.....	.....	.....		57,600	57,600	57,600	
10	10	3rd do. (700)...	.....	84,000	.....	.....	.....		84,000	84,000	75,600	
10	10	4th do. (600)...	.....	72,000	.....	.....	.....		72,000	72,000	72,000	
10	10	5th do. (500)	.....	60,000	.....	.....	.....		60,000	60,000	60,000	
		Local allowance to 24-Pergunnahs and Chittagong Hill Tracts	.....	4,200	.....	.....	.....		4,200	4,200	4,200	
42	43	Total District Superintendents	3,58,996	3,49,800	1,85,030	1,79,173	3,64,203		3,61,800	3,61,800	3,53,400	One District Superintendent increased owing to the appointment of Mr. Showers, the Assistant Inspector-General, Sealdah, having been made a special one under Government order No. 3 $\frac{P}{5}$ 17, dated 5th December 1889.

GRANT 20—POLICE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DISTRICT EXECUTIVE FORCE—*contd.*										
		DISTRICT POLICE—*contd.*										
		Police Force—contd.										
		Salaries—contd.										
		Assistant District Superintendents—										
13	12	1st grade (400) ..	.....	62,400	.....	.....	.....		57,600	57,600	57,600	
13	14	2nd do. (300) ..	.....	46,800	.....	.....	.....		50,400	50,400	50,400	
4	4	3rd do. (250)	.....	12,000	.....	.....	.....		12,000	12,000	12,000	
...	15	Officiating grade (250)	.....	.....	.....	.....	.....		45,000	45,000	48,000	
		Local allowance to 24-Pergunnahs	.....	600	.....	.....	.....		600	600	600	
5	1	Probationary Superintendents at Rs. 200 for month ...	.....	3,000	.....	.....	...		1,200	1,200	.....	
35	46	Total Assistant District Superintendents	1,38,3[illegible]8	1,24,800	64,791	64,899	1,29,690		1,66,8[illegible]0	1,66,800	1,63,600	
				4,74,600							5,19,000	
		Deduct—Probable savings . ..	.....	2,600	.....	.....	...		2,600	18,600	18,600	
		Total Salaries ...	4,97,334	4,72,000	2,49,8[illegible]1	2,44,072	4,93,903		1,64,200	1,48,200	5,00,400	
		Police Force.										
		Inspectors—										
13	13	1st grade (250) ...	.....	39,000	.....	.....	.....		39,000	39,000	39,000	
46	46	2nd do. (200) ...	.....	1,10,400	.....	.....	.....		1,10,400	1,10,400	1,10,400	
45	45	3rd do. (150) ...	.....	81,000	.....	.....	.....		81,000	81,000	82,800	
47	47	4th do. (100) ...	.....	56,400	.....	.....	.....		56,400	56,400	57,600	
		Local allowance at Chandbally	.....	600	.....	.....	.....		600	600	600	
151	151	Total Inspectors ...	2,94,306	2,87,400	1,36,189	1,45,028	2,81,217		2,87,400	2,87,400	2,90,400	
		Sub-Inspectors—										
55	55	1st grade (180) ...	.....	52,800	.....	.....	... ...		52,800	52,800	52,800	
183	183	2nd do. (70) ...	.. ...	1,53,720	.....	... ..	.....		1,53,720	1 53,720	1,53,720	
219	219	3rd do. (60) ...	.....	1,57,680	.....	.....	.. ...		1,57,680	1,57,680	1,5[illegible]	
265	266	4th do. (50) ...	.....	1,59,600	.....	.....	.....		1,59,600	1,59 600	1,59,600	The increase of 1 sanctioned in Government letter No. 35LF, dated 22nd March 1890.
181	181	5th do. (30) ...	.....	65,160	.. ...	.....	... ..		65,160	65,160	65,160	
963	904	Total Sub-Inspectors	5,54,991	5,88,360	2,57,235	2,76,814	5,34,049		5,88,960	5,88,960	5,88,960	
4	4	European Constables at and at ...	3,559	4,080	1,776	1,715	3,491		4,080	4,080	4,080	
20	20	Mounted Constables	5,715	5,932	2,670	2,614	5,284		5,932	5,932	5,932	
		Head Constables—										
153	153	1st grade (25) ..	.....	45,900	.....	.....	... ..		45,900	45,900	45,900	
560	560	2nd do. (20) ...	... ...	1,30,200	.....	... ..	. ..		1,30,665	1,30,665	1,30,[illegible]	The increase of 2 in Dinagepore and Darjeeling, *vide* Government order No. P4 $\frac{P}{1}$4, dated 3rd March 1890, and No. P15 $\frac{P}{1}$ 3, dated 9th June 189[illegible], respectively.
711	711	3rd do. (15) ...	.....	1,23,180	.....	.. ...	.....		1,23,980	1,23,980	1,23,980	
921	911	4th do. (10) ...	.....	1,07,066	.. ..	.. ...	.....		1,05,903	1,05,903	1,05,903	There is a decrease of 15 against an increase of 5 as shewn below :—
2,345	2 '37	Total Head Constables ...	3,90,727	4,07 146	1,79,907	1,97,'80	3 77,187		4,06,448	4,06,448	4,06,44[illegible]	

Decrease.

24-Pergunnahs	2
Moorshedabad	1
Rajshahye	2
Pubna	1
Furreedpore	1
Tipperah	1
Shahabad	1
Mozufferpore	1
Durbhangah	2
Sarun	2
Hazaribagh	1
	15

Increase.

Mozufferpore	2	*Vide* Government order No. P $\frac{P}{1}$4, dated 3rd March 1890.
Bhagulpore ...	1	*Vide* Government order No. P11 $\frac{P}{5}$2, dated 23rd January 1890.
Purneah ...	1	*Vide* letter No 13475, dated 8th October 1890.
Lohardugga ..	1	*Vide* Government order No. P6 $\frac{P}{1}$20, dated 17th July 1890.
	15	

GRANT 20—POLICE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 Months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DISTRICT EXECUTIVE FORCE.—*contd.*										
		DISTRICT POLICE—*contd.*										
		Police Force—contd.										
652	623	Constables— 1st grade (9) ...	.....	68,216	.....	.....	.....		66,228	66,228	66,228	
2,033	1,913	2nd do. (8) ...	.....	1,89,069	.....	.....	.....		1,71,909	1,71,909	1,71,909	
6,272	5,892	3rd do. (7) ...	.....	5,10,384	.....	.....	.....		4,79,461	4,79,461	4,79,461	The chief variation under this head arise from the sanction accorded in Government of Bengals' letter No. P 4 $\frac{P}{1}$-4, dated 13th March 1890, on the scheme for reconstitution of town police in the rural and semi-rural post of Municipal Commissioners in Bengal.
9,851	9,131	4th do. (6) ...	.....	6,87,108	.....	.....	.....		6,36,888	6,36,888	6,36,888	
18,808	17,559	Total Constables ...	13,89,765	14,54,777	6,32,010	6,91,620	13,23,630		13,54,486	13,54,486	13,54,486	
38	1,277	Chowkidars ...	.....	1,280	.....	.....	.....		73,092	73,092	73,092	
		Temporary force at Darjeeling	318	950	80	.....	80		950	950	950	
		Total ..	.....	27,49,925					27,21,348	27,21,348	27,24,34	
		Deduct—Probable savings ...	.....	1,01,325	.....	.....	.....		95,325	97,348	97,348	
		Total ...	26,39,411	26,48,600	12,09,267	13,15,671	25,24,938		26,26,023	26,24,000	26,27,000	
		Total Salaries and Police Force ...	31,36,745	31,20,600	14,59,088	15,59,743	30,18,831		31,52,023	31,34,000	31,27,400	
		Establishment.										
268	268	Clerks (less than 200) and servants...	1,01,866	1,03,304	42,414	51,234	93,648		1,01,070	1,01,070	1,01,070	Decrease due to appointments on minimum pay.
54	54	Sweepers		1,518					1,590	1,590	1,590	
197	197	Fixed boat establishment	58,576	67,348	27,337	29,044	56,381		64,873	64,873	64,873	Decrease due to reduction of lump grants to Inspectors and Sub-Inspectors on account of boat establishment.
		Temporary establishment				204	204					
				1,72,167					1,67,533	1,67,533	1,67,533	
		Deduct—Probable savings ...	.....	2,067	.....	.....	.....		2,067	7,533	7,533	
		Total Establishment	1,60,442	1,70,100	69,751	80,482	1,50,233		1,65,466	1,60,000	1,60,000	
		Hospital Charges.										
		Hospital establishment	18,322	18,700	8,325	9,912	18,237		19,319	19,319	19,319	
		Improvement of police hospital ...	378	1,000	12	—187	—175		1,000	1,000	1,000	
		Medical stores	186	500	174	.....	174		500	300	300	
		Country medicines	1,401	2,650	741	.....	741		1,603	1,381	1,381	Reduced on actuals.
		Total Hospital charges ...	20,287	22,850	9,252	9,725	18,977		22,422	22,000	22,000	
		Allowances.										
		Batta allowance	14,168	14,800	5,663	6,349	12,012		14,564	14,543	14,543	
		House ditto	1,520	.....	820	290	1,110		600	600	600	
		Horse ditto	.....	600	.....	.....	.....		.....	.....	.....	
		Good-conduct money	20,686	22,050	9,409	10,534	19,943		21,072	29,072	21,072	
		Hill journey charges	100	.....	100	.....	100		.....	.....	.....	
		Travelling expenses and allowances	92,254	90,000	46,691	43,278	89,969		88,785	88,785	88,785	
		Total Allowances ...	1,28,728	1,27,450	62,683	60,451	1,23,134		1,25,021	1,25,000	1,25,000	
		Supplies and Services.										
		Compensation for land taken for police building	3,339	269	874	286	1,160		49,548	50,000	50,000	
		Cost of escorts (way charges) ...	51,275	46,072	26,465	27,782	54,247		917	.....	.....	
		Keep of elephants		894								
		Purchase of boats	32,243	160	17,098	14,000	31,098		.....	32,000	32,000	
		Ditto of elephants and mules...		.....								
		Repairs and stores for steamers and schooners	6,731	5,730	5,059	1,020	6,079		6,427	6,500	6,500	Based on actuals.
		Ordnance stores	5,614	18,000	5,845	3,724	9,569		18,000	10,500	10,500	
		Purchase of tents	1,292	.....	612	350	962		.....	.....	20,515	
		Petty construction and repairs ...	1,00,969	.....	64,146	28,267	92,413		.....	.....	.....	
		Cost of photographs	27	.....	8	.....	8		.....	.....	.....	
		Clothing	1,40,140	.....	1,13,680	24,421	1,38,101		.....	.....	.....	
		Rewards to informers	7,893	.....	4,282	3,095	7,377		.....	.....	.....	
		Reward for marksmanship	375	.....	275	40	315		.....	.....	.....	
		Repairs of boats, &c.	2,749	.....	1,736	1,840	3,576		.....	.....	.....	
		Purchase of arms and accoutrements	3,787	.....	2,590	2,452	5,042		.....	.....	.....	
		Total Supplies and Services ...	3,56,434	71,125	2,42,670	1,07,277	3,49,947		74,892	99,000	1,19,515	
		Contingencies.										
		Purchase of books and publications	13	.....	7	.....	7		.....	.....	.....	
		Rents, rates, and taxes ...	21,525	20,875	12,839	9,619	22,458		21,172	21,000	21,000	
		Hot and cold-weather charges ...	4,397		777	3,295	4,072					
		Repairs of tents	560		464	162	626					
		Purchase and repair of furniture	12,698		8,291	3,753	12,044					
		Telegram charges	2,309		1,217	912	2,129					
		Postage charges	41,644	3,54,000	19,128	21,136	40,264		3,54,000	3,54,000	3,54,000	The contract grant less Rs. 21,000 provided for under 39—Stationery and Printing, has been reproduced here *proformâ*.
		Office expenses and miscellaneous	20,756		9,344	8,196	17,540					
		Repairs of arms and accoutrements.	870		463	564	1,027					
		Oil for lighting station-houses ...	18,983		9,083	9,279	18,362					
		Total Contingencies ...	1,23,731	3,74,875	61,613	56,916	1,18,529		3,75,172	3,75,000	3,75,000	
		Total District Police ...	39,26,367	38,87,000	19,05,057	18,74,594	37,79,651		39,14,996	39,15,000	39,28,915	

GRANT 20—POLICE—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890: Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92: Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT EXECUTIVE FORCE—*contd.*										
DISTRICT POLICE—*contd.*										
OTHER POLICE.										
Cost of police guards supplied to private individuals and corporate bodies.	11,359	12,000	4,931	5,584	10,515		12,000	12,000	12,000	
Total Other Police ...	11,359	12,000	4,931	5,584	10,515		12,000	12,000	12,000	
Add for rounding	.....	.....	.....	.....	.....		.....	.....	39,40,915 85	
TOTAL DISTRICT EXECUTIVE FORCE	937,726	38,90,000	19,09,988	18,80,178	37,90,166		39,26,996	39,27,000	39,41,000	
VILLAGE POLICE.										Raised with reference to actuals
Chowkidars	1,82,433	.....	83,481	95,584	1,79,065		1,72,751	1,76,000	1,76,000	
Contingencies	7,567	.....	3,460	4,902	8,362		9,042	9,000	9,000	
Total Village Police ...	1,90,000	1,65,000	86,941	1,00,486	1,87,427		1,81,793	1,85,000	1,85,000	
SPECIAL POLICE.										
Numbers. 1890-91. / 1891-92. — FRONTIER POLICE CHITTAGONG.										
Salaries.										
1 / 1 District Superintendent	.....	.....	.....	.....	.....		.....	.....	37,900	
1 / 1 Assistant District Superintendent (400)	.....	.....	.....	.....	.....		.....	.....		
1 / 1 Assistant District Superintendent (300)	.....	.....	.....	.....	.....		.....	.....		
3 / 3 Assistant District Superintendents (250)	.....	.....	.....	.....	.....		.....	.....		
Police Force.										
7 / 7 Subadar-Major and Subadars	19,625	8,040	.....	.....	.....		8,040	8,040	8,040	
7 / 7 Jamadars		3,600	.....	.....	.....		4,200	4,200	4,200	
Sub-Inspector ...		600	.....	.....	.....		.....	.....	.....	
38 / 38 Havildars		7,779	.....	.....	.....		7,779	7,779	7,779	
596 / 596 Naiks, buglers and privates	64,380	69,576	.....	.....	.....		69,576	69,576	69,576	
Establishment of scouts	.....	570	.....	.....	.....		570	570	570	
Additional allowance to havildars	.....	480	.....	.....	.....		480	480	480	
Temporary establishment	.....	.....	.....	.....	.....		.....	.....	17,986	
Total ...	.....	.....	.....	.....	.....		.....	.....	.....	
Deduct Probable Savings	.....	.....	.....	.....	.....		.....	.....	.....	
Total Salaries and Police Force ...	84,005	90,645	39,797	40,693	80,490		90,645	90,645	1,45,831	
Establishment.										
Clerks	1,862	1,920	962	861	1,823		1,920	1,920	1,920	
Bhistee establishment	730	648	391	362	753		648	648	648	
Sweepers		48					48	48	48	
Commissariat establishment	1,800	1,860	940	884	1,824		1,860	1,860	1,860	
Dák establishment ...	3,340	3,096	1,539	1,548	3,087		3,096	3,096	3,096	
Land Transport establishment ...	8,764	2,352	7,008	5,072	12,080		2,352	2,352	2,352	
Fixed boat establishment	900	900	450	450	900		900	900	900	
Cooly Corps	3,081	19,200	−643	456	−187		19,200	19,200	19,200	
Temporary establishment	684	.....	318	.....	318		.....	.....	.....	
Total Establishment	21,161	30,024	10,965	9,633	20,598		30,024	30,024	30,024	
		1,20,669						1,20,669	1,75,855	
Deduct—Probable savings	.....	15,669	.....	.....	.....		.....	17,669	17,669	
Total Police Force and Establishment	1,05,166	1,05,000	50,762	50,326	1,01,088		1,20,669	1,03,000	1,58,186	
Hospital Charges.										
Hospital establishment	1,117	.....	439	564	1,003		.....	480	480	Provision made with reference to actual charge.
Medical stores ...	1,023	200	879	.....	879		200	600	600	
Medical comforts ...	.....	.....	.....	.....	.....		3 8			
Country medicines ...	237	.....	86	103	189		132	C	C	
Total Hospital Charges ...	2,377	200	1,404	667	2,071		700	1,080	1,080	
Allowances.										
Good-conduct allowances	700	660	274	262	536		660	660	660	
Batta allowances	.....	.....	.....	.....	.....		.....	.....	12,000	
Travelling allowances and expenses	298	140	298	182	480		4,075	340	2,140	Local estimate reduced on actuals.
Total Allowances ...	998	800	572	444	1,016		4,735	1,000	14,800	

150

GRANT 20.—POLICE—*concluded.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
SPECIAL POLICE—*contd.*										
FRONTIER POLICE, CHITTAGONG—*contd.*										
Supplies and Services.										
Cost of escorts (way charges) ...	83	109	55	38	93		103	103	103	
Keep of elephants, &c.	1,734	2,498	1,619	691	2,310		1,873	1,893	1,893	
Purchase of boats	585	1,252	585	383	968		684	684	684	
Purchase of elephants, &c. ...		6,000					6,000	6,000	6,000	
Cost of supplying, conveying loses, &c., of provisions	97,430	53,841	74,938	11,802	86,740		55,270	55,270	55,270	The charge in 1889-90 was unusual arge.
Ordnance stores	567	4,000	567	199	766		4,000	1,678	1,678	Reduced on actuals.
Purchase of tents	.....	.....	.....	39	39		148	C	C	Items marked C represent contract contingencies.
Petty construction and repairs ...	5,735	.....	5,438	14	5,452		1,891	C	C	
Clothing	8,499	.....	7,460	6,949	14,409		13,486	C	C	
Rewards to informers	30	.....	.....	20	20		15	C	C	
Working allowance	3,967	.....	1,700	1,324	3,024		2,986	C	C	
Transport of imported coolies ...	.....	.....	.....	.....	.....		1,992	1,992	1,992	
Purchase of arms, &c., accoutrements	5	.....	5	.....	5		630	C	C	
Total Supplies and Services ...	1,18,635	67,700	92,367	21,459	1,13,826		89,078	67,620	67,620	
Contingencies.										
Repairs of tents	.....		.....	5	5		5	C	C	
Do. of boats	.....		.....	.....	.....		398	C	C	
Purchase and repair of furniture ..	388		119	35	154		237	C	C	
Postage charges	280	25,300	159	174	333		257	C	C	
Telegram charges	445		224	422	646		600	25,300	25,300	Contract grant reproduced *pro formâ.*
Office expenses and miscellaneous	4,824		2,133	3,062	5,195		5,485	C	C	
Repairs of arms and accoutrements	623		327	242	569		452	C	C	
Oil for lighting station-houses ...	331	3,000	161	76	237		255	C	C	
Savings under the head of contract contingencies for 1888-89 and 1889-90	.....	.....	.....	.....	.....		7,655*	C	3,421	* NOTE.—A separate report will be furnished on the savings in the contract contingent grant.
Total Contingencies ...	6,891	28,300	3,123	4,016	7,139		15,344	25,300	28,721	
Deduct for rounding ...	.....	.....	.....	.....	.....		.....	.....	2,70,407 7	
TOTAL SPECIAL POLICE ...	2,34,067	2,02,000	1,48,228	76,912	2,25,140		2,30,526	1,98,000	2,70,000	
CATTLE POUNDS.										
Establishment.										
Clerks	1,600	1,719	675	1,056	1,731		1,716	1,716	1,716	The Budget allotment under this head for 1890-91 was insufficient and was supplemented by an additional grant of Rs. 2,000, *vide* Government of Bengal's No. F $\frac{1\text{-E}}{38}$ 25, dated 4th September 1890.
Pound-keepers	2,458		1,180	912	2,092		2,060	2,060	2,060	
Servants	.....	.....	.....	.....	.....		.....	.....	.....	
Deduct—Probable savings ...										
Total Establishment	4,058	1,719	1,855	1,968	3,823		3,776	3,776	3,776	
Supplies and Services.										
Petty construction and repairs ...	918	1,126	534	79	613		1,076	1,076	1,076	
Contribution from pounds to Municipality	.....	.....	.....	.....	.....		.....	.....	.....	
Total Supplies and Services ...	918	1,126	534	79	613		1,076	1,076	1,076	
Contingencies.										
Postage charges	.....	10	.....	.....	.....		10	10	10	
Ground rent	.....	.....	.....	.....	.....		.....	.....	.....	
Other contingencies	50	145	26	23	49		96	138	138	
Total Contingencies ...	50	155	26	23	49		106	148	148	
TOTAL CATTLE POUNDS ...	5,026	3,000	2,415	2,070	4,485		4,958	5,000	5,000	
STEAM-BOILER INSPECTION ESTABLISHMENT.										
Establishment.										
Engineer ( )	9,625	11,280	5,552	5,765	11,317		4,560	4,560	4,560	The provision is made in accordance with the sanctioned scale.
Inspector ( )							7,180	7,080	7,080	
Deputation allowance	.....	700	.....	.....	.....		700	700	700	
Clerks and servants	3,651	2,112	929	1,138	2,067		1,500 672	2,292	2,292	
		14,092					.....	14,632	14,632	
Deduct—Probable savings ...	4	172	.....	.....	.....		.....	1,072	1,072	
Total Establishment ...	13,276	13,920	6,481	6,903	13,384		14,612	13,560	13,560	
Allowances.										
Travelling Allowance	3,565	3,000	1,681	1,644	3,325		4,450	4,000	4,000	Increased provision is made to meet the conveyance allowance sanctioned in Government of India's letter No. 4829 dated 8th October 1890.
Supplies and Services.										
Fees to Commissioners	1,200	1,040	560	540	1,100		1,200	1,200	1,200	
Contingencies.										
Office and ground rent	240	240	120	100	220		240	240	240	
Miscellaneous	693	800	243	695	938		1,000	1,000	1,000	
Total Contingencies ...	933	1,040	363	795	1,158		1,240	1,240	1,240	
TOTAL STEAM-BOILER INSPECTION ESTABLISHMENT.	18,974	19,000	9,085	9,882	18,967		21,502	20,000	20,000	

C. E. G.—Reg. No. 10200C—195—6·2·91.

FINANCIAL DEPARTMENT.

FINANCE.

No. 530.

CALCUTTA, THE 26TH JANUARY 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 823Bt, dated the 23rd December 1890, submitting the estimates of receipts and expenditure of the Police Department for 1891-92.

RECEIPTS.

The Accountant-General estimates the receipts under Presidency Police at Rs. 70,000 against Rs. 78,000, the sanctioned estimate for the current year. The accounts of the twelve months ending the 30th September 1890 show that the receipts during that period amounted to Rs. 73,278, but it is reported that, when the accounts are finally adjusted, the actuals will be much larger. The Lieutenant-Governor considers that the estimate may safely be placed at Rs. 75,000. The Accountant-General's estimate under Superannuation receipts is reduced from Rs. 4,000 to Rs. 3,000, in view of the fact that no contributions for pension will be payable by the chowkidars on the reconstitution of the Town Police. The estimates of Rs. 64,000 and Rs. 16,000 under the heads of "Recoveries for police clothing from District Executive Force" and "Miscellaneous" are also reduced to Rs. 60,000 and Rs. 14,000, respectively, with reference to the actuals of 1889-90 and of the twelve months ending the 30th September 1890. The estimates under the remaining heads and sub-heads are accepted, and the total estimate of receipts will amount to Rs. 4,30,000.

EXPENDITURE.

2. The following table compares the estimate of expenditure for 1891-92 with the sanctioned grants for the current year and the actuals of 1889-90 under both Imperial and Provincial heads:—

HEADS.	Actuals, 1889-90.	Sanctioned grants, 1890-91.	Estimate, 1891-92.
Imperial.	Rs.	Rs.	Rs.
Railway Police	33,504	30,000	32,500
Provincial.			
Presidency Police	7,04,972	7,19,000	7,11,000
Superintendence	1,26,841	1,13,000	1,20,000
District Executive Force ...	39,37,726	38,99,000	39,27,000
Village Police	1,90,000	1,65,000	1,85,000
Special Police	2,34,067	2,02,000	1,98,000
Railway Police	68,962	77,000	70,500
Cattle-pounds	5,026	3,000	5,000
Steam-boiler Inspection establishment.	18,974	19,000	20,000
Refunds	6,219	4,000	10,000
Total Provincial ...	52,92,787	52,01,000	52,46,500
GRAND TOTAL ...	53,26,291	52,31,000	52,79,000

3. *District Executive Force.*—The Accountant-General's estimate under this head amounts to Rs. 39,27,000. It includes provision for 43 District Superintendents, but as Mr. R. F. H. Pughe will be employed in the Lushai Tract, the estimate under "Salaries of District Superintendents" will be reduced by Rs. 700 × 12 or Rs. 8,400. Provision has also been made for 46 Assistant Superintendents, of whom 30 are permanent, 15 officiating, and 1 probationary. The probationary appointment has been absorbed, and the provision of Rs. 1,200 made on this account will therefore be struck out. On the other hand, it is anticipated that the full number of 18 Officiating Assistant Superintendents will be filled up next year, and provision will accordingly be made for 18 instead of 15 appointments which have been included in the Accountant-

General's estimate. Out of these 18 officers, two will, however, be employed in the Frontier Police, and it will be sufficient therefore to provide under this head of the budget for Rs. 3,000 on account of one additional appointment. Out of the 30 permanent officers, one on Rs. 400, one on Rs. 300 and one on Rs. 250 will be transferred to the Frontier Police, and in their place one officer on Rs. 400 and another on Rs. 300 will be taken. This arrangement will cause a net decrease of Rs. 3,000 in the Accountant-General's estimate of Salaries for permanent Assistant Superintendents. The total decrease under "Salaries of Assistant District Superintendents" will therefore be Rs. 1,200. The Accountant-General's estimate of Rs. 2,87,400 for Inspectors does not provide for the pay of two Inspectors—one on Rs. 150 and the other on Rs. 100—who will be appointed in the place of the two Officiating Assistant Superintendents transferred to the Frontier Police. The estimate will accordingly be increased by Rs. 3,000. Under the heads "Supplies and Services," and "Contingencies," the Accountant-General has reproduced *pro formâ* the contract grant of Rs. 3,54,000 fixed in the Government Resolution of the 22nd June 1889, for the three years ending 31st March 1891. In consequence of the transfer of the items "Petty construction" and "Purchase of accoutrements" to Special contingencies, the grant for Contract contingencies will have to be modified; but for the purposes of budget provision, the Lieutenant-Governor is of opinion that it will be sufficient to accept the Accountant-General's estimate of Rs. (3,75,000 + 99,000 =) 4,74,000 for all classes of Contingencies and Supplies and Services, against Rs. 4,80,185 the actuals of 1889-90, and Rs. 4,68,475 those of the 12 months ending the 30th September 1890. The estimate will, however, be raised by Rs. 20,515, being the amount of the grant fixed in the Resolution of the 9th January 1891 for "Purchase of tents" during the three years 1891-92 to 1893-94. This is the grant for three years; savings in one year being available in the next, and no additional allotment will be made. In accordance with the foregoing remarks, the total grant for District and Executive Force will stand at Rs. 39,40,915, or Rs. 39,41,000 in round numbers.

4. *Special Police.*—The total expenditure estimated by the Accountant-General is Rs. 1,98,000 against Rs. 2,02,000, the sanctioned grant for the current year, and Rs. 2,30,526 estimated by local officers. The Accountant-General's estimate does not provide for the cost of the extra establishment sanctioned by the Government of India for the Chittagong Hill Tracts in place of the frontier police transferred to the Lushai country amounting to Rs. 17,986. This amount will be included in the budget. The estimate will also be increased by Rs. 12,000 to provide for batta allowance of the frontier police employed in the Lushai Tract. A further increase of Rs. 37,200 will be made to provide for the salaries and deputation allowance of the District Superintendent and the five Assistant District Superintendents who will be transferred from the District Executive Force for service in the Lushai Hill Tracts. Under "Contingencies" the Accountant-General's estimate of Rs. 25,300 will be raised by Rs. 3,421 to provide for the re-grant of savings in the contract contingent allotment for 1889-90. The provision for travelling allowance will also be raised from Rs. 340 to Rs. 2,140 to meet the travelling allowance of Rs. 150 per mensem fixed for Mr. Murray while on deputation in the Lushai Tracts. The total grant for Special Police will then stand at Rs. 2,70,407, or Rs. 2,70,000 in round numbers.

5. The Accountant-General's estimates under the remaining heads and sub-heads are accepted. The total grant for Police expenditure in 1891-92 will be as follows:—

	Rs.
Imperial.	
Railway Police	32,500
Provincial.	
Presidency Police	7,11,000
Superintendence	1,20,000
District Executive Force	39,41,000
Village Police	1,85,000
Special Police	2,70,000
Railway Police	70,500
Cattle-pounds	5,000
Steam-boiler Inspection establishment ...	20,000
Refunds	10,000
Total Provincial ...	53,32,500
GRAND TOTAL ...	53,65,000

152/2

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Police; Commissioner of Police, Calcutta; Commissioners of the Presidency, Burdwan, and Chittagong Divisions; Accountant-General, Bengal; and the Municipal and Judicial Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 531-38.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 26th January 1891.

C. E. G.—Reg. No. 9917C—195—28-1-91.

MARINE BUDGET ESTIMATE FOR 1891 92.

[FILE F $\frac{1\text{-E}}{30}$6.]

No: 802Bt., dated Calcutta, the 9th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Officiating Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Port Officer.	Revised by Accountant-General.		
Receipts.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of vessels and stores	3,447	1,000	3,446	....	3,446	1,000	.....		1,000	2,000	2,000	Based on actuals.
Registration and other fees ...	29,190	27,000	15,373	17,167	32,540	5,000	... .		30,184	32,000	32,000	
Pilotage receipts	8,04,253	8,30,000	4,48,977	3,73,561	8,22,538	.....	10,000		8,00,000	8,20,000	8 20,000	
Miscellaneous												
Deduction for mess money .	11,522	13,000	5,900	5,487	11,387	.....	1,000		13,000	12,000	12,000	
Contribution to Life Boat Establishment, Goalundo ...	275	300	25	170	195	.....	.....		300	300	300	
Other items	5,520	4,700	2,787	11,610	14,397	1,000	.....		4,700	5 700	5,700	
Marine surveys	.....	.....	.....	.. ...	.....	21,000	... ..		21,000	21,000	21,000	The actuals are included under other items.
Total Miscellaneous ...	17,317	18,000	8,712	17,267	25,979	22,000	1,000		39,000	39,000	39,000	
GRAND TOTAL ...	8,54,207	8,76,000	4,76,508	4,07,995	8,84,503	28,000	11,000	8,76,000	8,70,164	8,93,000	8,93,000	

GRANT 21.—MARINE.

Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	
Salaries and allowances of officers and men afloat	69,908	68,500	32,985	37 327	70,312	.....	.....		67,516	68,500	68,500	*Vide* details.
Victualling of officers and men afloat .. .	10,795	16,500	5,413	7,423	12,836	300	.....		17,120	16,800	16,800	
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels	72,418	66,000	66,613	8,297	74,910	10,000	.....		75,946	76,000	76,000	
Purchase and hire of ships and vessels	3,81,839	7,500	2,18,121	... ..	2,18,121	.. ...	7,500		.....	.....	.....	
Pilotage and pilot establishments	5,46,749	5,88,000	2,84,648	2,69,790	5,54,438	.....	27,000		5,59,320	5,61,000	5,61,000	
Marine establishments .	66,463	57,500	40,382	41,359	81,741	6,700	... ..		64,607	64,200	64,200	
Subsidies to steam-boat companies	33,950	45,000	19,367	14,584	33,951	...	.....		.....	45,000	45,000	
Miscellaneous	36,441	35,500	21,847	14,944	36,791	2,100	4....		29,000	37,000	39,200	The local estimate does not provide for contribution to Balasore Port Fund.
State yacht establishments ..	1,286	1,000	644	2,826	3,470	5,500	.....		6,542	6,500	6,500	Charges on account of State yacht *Rhotas* transferred to the Government of Bengal under orders of the Government of India, Finance and Commerce Department, No. 480, dated 25th August 1890.
Refunds	399	500	125	8	203	.....	100		.....	400	400	Reduced with reference to actuals.
Deduct—Civil furlough and absentee allowances	.....	... ..	.....	.....	.....	.....	.....	.....	.....	..	....	
Total ...	12,11,248	8,86,000	6,90,145	3,96,628	10,86,773	24,600	34,600	9,25,000	8,20,051	8,76,000	8,77 600	

GRANT 21.—MARINE—*continued.*

Numbers 1890-91.	Numbers 1891-2.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months, ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.										
		PILOT VESSELS.										
		Salaries.										
		P. V. "Coleroon."										
		Commander, Branch Pilot		.....					.....	..		
1	1	Chief Officer (150)		1,800					1,800	1,800	1,800	
1	1	Second Officer (125) ..		1,500					1,500	1,500	1,500	
1	1	Additional Second Officer (125) ..		1,500					1,500	1,500	1,500	
1	1	Serang (35) ..		420					420	420	420	
1	1	Carpenter (25) ..		300					300	300	300	
4	4	Seacunnies (at 27 each)										
1	1	First Tindal (24)		1,620					1,620	1,620	1,620	
1	1	Second Tindal (24)		288					288	288	288	
1	1	Sailmaker (18) ...		216					216	216	216	
1	1	Cassaub (16) .		192					192	192	192	
1	1	Officer's cook (17)		204					204	204	204	
1	1	Bhandary (at 15 each)										
1	1	Steward (at 15 each)										
1	1	Topaz (at 15 each)		540					540	540	540	
4	4	Lascars (at 20 each) . .		960					960	960	960	
4	4	Lascars (at 18 each) . .		864					864	864	864	
4	4	Lascars (at 17 each) ..		816					816	816	816	
13	12	Lascars (at 15 each)		2,160					2,160	2,160	2,160	
		Bullock money ...		144					144	144	144	
		Total P. V. *Coleroon* ..	17,472	13,524	8,814	6,183	15,197		13,524	13,524	13,524	
		P. V. *Fame* ... (*Vide* details under P. V. *Fame.*	11,090	13,524	7,683	7,369	15,052		13,524	13,524	13,524	
		P. V. "Sarsuti."										
		(*Vide* details under P. V. "*Coleroon*" ..	12,394	13,524	6,539	7,061	13,600		13,524	13,524	13,524	
		Extra crew for Pilot Vessels ..	883	1,000	368	474	842		1,000	1,000	1,000	
		Contingencies of Pilot Vessels ..	94	.....	94	...	94		.....		.....	
		Total Pilot Vessels	41,933	41,572	23,478	21,287	44,765		41,572	41,572	41,572	
		Resolute	1,636	.....	588	.. ...	588		.....		.....	
		Steamer *Undaunted*	825	.....	...	.. ...	.. ..		.....	..	.....	
		Steamer "Guide."										
1	1	Commander (400)		4,800					4,800	4,800	4,800	
1	1	Chief Officer (150)		1,800					1,800	1,800	1,800	
		Store allowance		300					300	300	300	
1	1	Additional Chief Officer (150) ..		1,800					1,800	1,800	1,800	
1	1	Chief Engineer (250) ...		3,000					3,000	3,000	3,000	
		Charge allowance		540					540	540	540	
1	1	2nd Engineer (150)		1,800					1,800	1,800	1,800	
1	1	3rd Engineer (100)		1,200					1,200	1,200	1,200	
1	1	Serang (30) ..		360					360	360	360	
1	1	Tindal (21)		252					252	252	252	
1	1	Carpenter's Crew (25)		300					300	30	300	
3	3	Seacunnies (at 25 each) ...		900					900	900	900	
1	1	Cassaub (16) ..		192					192	192	192	
12	12	Lascars (at 15 each)		2,160					2,160	2,160	2,160	
1	1	Bhandary (15)		180					180	180	180	

GRANT 21.—MARINE—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals 1889-90.	Budget, estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT—*concluded.*										
		Steamer "Guide"—concld.										
1	1	Butler (15) ...		180					180	180	180	
1	1	Cook (20) ...		240					240	240	240	
1	1	Cuddy servant ...		120					120	120	120	
1	1	Topaz (15) ...		180					180	180	180	
1	1	Mussalchi (8) ...		96					96	96	96	
1	1	Commander's servant (10) ...		120					120	120	120	
2	2	Boys (at 8 each) ..		192					192	192	192	
1	1	Stoker tindal (25)		300					300	300	300	
12	12	Firemen (18 each)		2,592					2,592	2,592	2,592	
2	2	Greasers (20 each)		480					480	480	480	
2	2	Coal trimmers (at 15 each) ...		360					360	360	360	
1	1	Bhandary (15) ..		180					180	180	180	
1	1	Cassaub (15) ...		180					180	180	180	
		Total Steamer *Guide* ...	5,800	24,864	4,110	15,067	19,177		24,864	24,864	24,864	
		Steam-launch *Active* ...	761	984	321	370	691		.....	984	984	
		PORT OFFICER'S STEAM-LAUNCH "MURIAL" AND "SYLPH."										
1	1	Engine driver (30) ...	1,063	360	450	540	990		360	360	360	
1	1	Fireman (at 18 each)		432								
1	1	Tindal (at 18 each)										
1	2	Lascars (at 12 each)		288								
		Port Officer's gig	112		48	63	111		432	432	432	
		Total Port Officer's Steam-launch *Muriel* and *Sylph*	1,175	1,080	498	603	1,101		288	288	288	
		Port Officer's gig	...	.....	.....	.....	.....		.....	.....	.....	
		Steamer *Tigris*	8,778	.....	3,990	.....	3,990		1,080	1,080	1,080	
		Total Salaries and Allowances of Officers and men afloat ...	60,908	68,500	32,985	37,327	70,312		67,516	68,500	68,500	
		VICTUALLING OF OFFICERS AND MEN AFLOAT.										
		Mess allowance to pilot vessel officers	10,579	3,600	5,198	7,141	12,339		3,600	3,600	3,600	Based on actuals.
		Victualling allowance to pilot vessel crews		7,000					8,000	7,700	7,700	
		Mess allowance to steamer *Guide*	189	2,520	189	282	471		2,520	2,500	2,500	
		Victualling allowance to steamer *Guide* crew		3,380					3,000	3,000	3,000	
		Victualling allowance to steam launch *Muriel*	1	.....	1	.....	1		.....	.....	.....	
		Victualling allowance to steamer *Tigris*	26	.....	26	.....	26		.....	.....	.....	
		Total Victualling of Officers, &c.	10,795	16,500	5,414	7,423	12,837		17,120	16,800	16,800	
		PURCHASE OF MARINE STORES, &c.										
		BUILDING, REPAIR, AND OUTFIT (MATERIAL).										
		Florence.										
		Pilot vessels	41,266	14,000	38,527	2,782	41,309		525	525	525	As estimated for by Port Officer. Based on requirements.
		Steamer *Guide*	6,586	6,000	6,586	.....	6,586		19,094	19,094	19,094	
		Do. *Tigris*	378	.....	378	391	769		6,650	6,650	6,650	
		Steam-launch *Clytie*	547	500	445	116	561		1,550	1,550	1,550	
		Ditto *Muriel*	103	.....	.....	.....	.....		.....	.....	.....	
		Ditto *Sylph*	504	500	504	25	529		525	525	525	
		Bholo and State Yacht *Rhotas*	7	.....	7	.....	7		1,220	1,220	1,220	
		Total Building, Repairs, and Outfit (Material)	49,391	21,000	46,447	3,314	49,761		29,573	29,573	29,573	

GRANT 21.—MARINE—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs	
PURCHASE OF MARINE STORES, &c.—*continued.*										
BUILDING, REPAIR, AND OUTFIT (PERSONNEL).										
State yacht *Rhotas* and bhollo	...	.....	.....	.....	.....		1,229	1,229	1,229	As estimated for by Port Officer, Based on requirements.
Pilot vessels	15,798	19,500	13,946	.....	13,946		19,094	19,094	19,094	
Steamer *Guide*	578	7,000	578	.....	578		6,650	6,650	6,650	
Do. *Tigris*	25	.....	25	.....	25		.....	.....	.....	
Steam-launch *Clytie*	202	2,000	256	.....	256		1,550	1,550	1,550	
Ditto *Muriel*	7	.....	.....	.....	.....		.....	.....	.....	
Ditto *Florence*	.....	.....	.....	.....	.....		525	525	525	
Ditto *Sylph*	350	1,000	350	.....	350		525	525	525	
Total Building, Repair, and Outfit (Personnel)	17,020	29,500	15,155	.....	15,155		29,573	29,573	29,573	
COAL SUPPLIED TO SHIPS AND VESSELS.										
Pilot vessels	1,328	2,000	1,168	2,267	3,835		2,000	2,000	2,000	
Steamer *Guide*	1,929	12,800	1,929	2,048	3,977		13,000	13,000	13,000	
Do., *Tigris*	1,574	... ..	925	.....	925		.....	.....	..	
Steam-launch *Clytie*	849	400	700	164	864		500	554	554	
Ditto *Sylph*	298	300	276	43	319		.....	.....	.	
Ditto *Muriel*	29	... .	13	.....	13		300	300	300	
Florence	.....	.....	.....	61	61		1,000	1,000	1,000	
Total Coal supplied to ships and vessels	6,007	15,500	5,011	4,983	9,994		16,800	16,854	16,854	
Total Purchase of Marine Stores, &c.	72,418	66,000	66,613	8,297	74,910		75,946	76,000	76,000	
PILOTAGE AND PILOT ESTABLISHMENTS.										
Earnings and Allowances of Pilots.										
Branch Pilots	51,085	53,000	27,466	28,705	56,171		52,000	53,000	53,000	
Allowances to Masters and Mate Pilots	9,483	15,000	7,435	4,614	12,049		13,800	12,000	12,000	
Allowance to Licensed and Apprenticed Leadsmen .	13,674	17,000	6,632	4,633	11,265		18,000	14,000	14,000	
Lead-money to Licensed and Apprenticed Leadsmen ...	3,366	4,000	1,848	1,680	3,528		3,800	4,000	4,000	
Pilotage allowance to Free List Pilots, Calcutta	2,78,527	3,00,000	1,42,740	1,38,738	2,81,478		2,85,000	2,85,000	2,85,000	
Pilotage allowance to Licensed Pilots	1,69,421	1,64,000	89,367	77,955	1,71,472		1,64,000	1,65,000	1,65,000	
Pilotage charges at Chittagong		9,000		4,150			.....	6,000	6,000	
Pilotage charges at Balasore ...	960	1,000	960	... .	960		1,000	1,000	1,000	
Surgeon at the Sandheads ...	5,226	4,000	1,842	2,163	4,005		4,000	4,000	4,000	
Total Earnings, &c., of Pilots ...	5,31,742	5,67,000	2,78,290	2,62,638	5,40,928		5,41,600	5,44,000	5,44,000	
Mess, Passage, and Miscellaneous.										
Mess-money of Pilots	12,452	16,000	5,193	4,534	9,727		14,000	13,000	13,000	
Passage-money of Pilots	1,170	2,500	412	599	1,011		1,500	1,500	1,500	
Miscellaneous	621	1,780	346	1,580	1,926		1,500	1,500	1,500	
Mess allowance to Surgeon at the Sandheads ..	764	720	407	439	846		720	1,000	1,000	
Total Mess, Passage, and Miscellaneous	15,007	21,000	6,358	7,152	13,510		17,720	17,000	17,000	
Total Pilotage and Pilot Establishments	5,46,749	5,88,000	2,84,648	2,69,790	5,54,438		5,59,320	5,61,000	5,61,000	
MARINE ESTABLISHMENT.										
PORT OFFICER'S DEPARTMENT.										
Salary.										
Port Officer (salary 1,000 allowance)	21,035	12,000	19,600	6,000	25,600		12,000	12,000	12,000	

NUMBERS. 1890-91.	NUMBERS. 1891-92.									
		Establishment.								
1	1	Clerk on Rs. 200 and above .	3,010	3,000	1,260	1,500	2,760		3,000	3,000	3,000
10	10	Clerks less than Rs. 200	8,003	5,940	3,207	3,618	6,825		5,940	5,940	5,940
13	13	Servants		1,176					1,176	1,176	1,176
		Total Establishment	11,013	10,116	4,467	5,118	9,585		10,116	10,116	10,116

157

GRANT 21—MARINE—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MARINE ESTABLISHMENT—*continued.*										
PORT OFFICER'S DEPARTMENT—*continued.*										
Allowances.										
Travelling allowances	113	400	74	104	178		400	200	200	Reduced with reference to actuals.
Supplies and Services.										
Value of mathematical stores ...	290	300	70	108	178		300	300	3[illegible]	
Dockyard services and supplies	.....	.....	.....	177	177		.....	.....	..	
Petty construction and repairs	.....	.....	.....	22	22		.....	.....	..	
Total Supplies and Services	290	300	70	307	377		300	300	300	
Contingencies.										
Rents, rates and taxes	5,800	5,400	2,688	2,688	5,376		900	900	900	Decrease due to the removal of the office of the Port Officer to the new building.
Postage charges ...	712	600	287	311	598		300	600	600	
Office expenses and miscellaneous	1,318	2,000	610	881	1,491		2,000	1,500	1,500	Reduced with reference to actuals.
Total Contingences	7,836	8,000	3,585	3,880	7,465		3,200	3,000	3,000	
Total Port Officer's Department	40,287	30,816	27,796	15,409	43,205		26,016	25,616	25,016	
CHARGES FOR THE SURVEY OF STEAM-VESSELS AT THE PORT OF CALCUTTA—										
Surveyor	.....	.....	.....	4,160	4,160		12,000	12,000	12,[illegible]	Transferred from the Port Trust, Calcutta, under orders of the Government of Bengal, Public Works Department, No. 1776 Marine, dated 10th July 1890.
Clerks and servants	.....	.....	.....	204	204		684	684	684	
Miscellaneous	.....	.....	.....	8,928	(a)8,928		500	500	500	
Steam-launch *Florence*	.....	.....	.....	75	75		.....	.....		
Native crew	.....	.....	.....	150	150		897	897	897	(a) Includes charges for the purchase of the steam-launch *Florence.*
	.....	.....	.....	13,517	13,517		14,081	14,081	14,081	
Marine Court.										
1890-91: 1 / 1891-92: 1 — Judge (Rs. 200)	2,484	2,400	1,284	1,116	2,400		2,400	2,400	2,400	
Contingencies ..	814	1,680	121	1,211	1,332		1,000	1,000	1,000	
Total Marine Court	3,298	4,080	1,405	2,327	3,732		3,400	3,400	3,400	
SHIPPING MASTER.										
Salaries.										
1890-91: 1 / 1891-92: 1 — Deputy Shipping Master ( )	6,040	6,280	3,040	3,120	6,160		6,520	6,520	6,520	Due to increments.
1890-91: 1 / 1891-92: 1 — Assistant Shipping Master ( )	4,783	4,670	2,513	960	3,473		4,790	4,790	4,790	Ditto.
Deduct—Probable savings ...	.....	.....	.....	.....	.....		.....	.....	.....	
Total Salaries ...	10,823	10,950	5,553	4,080	9,633		11,310	11,310	11,310	
Establishment.										
1890-91: 9 / 1891-92: 9 — Clerks less than Rs. 200	4,435	4,440	1,856	1,923	3,778		4,440	4,440	4,440	
1890-91: 8 / 1891-92: 8 — Servants	600	600	250	297	547		600	600	600	
Total Establishment	5,035	5,040	2,100	2,220	4,320		5,040	5,040	5,040	
Supplies and Services.										
Remuneration to Examiners ...	3,576	3,000	1,789	2,210	3,999		3,500	3,503	3,503	Increased with reference to actuals.

158

GRANT 21—MARINE—*concluded.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MARINE ESTABLISHMENT—*concluded.*										
Allowances.										
Travelling allowances	376	364	196	164	360		360	400	400	Increased with reference to actuals.
Boat allowances ( )	.....	.....	.....	.....	.....		.....	.....	.....	
Total Allowances ...	376	364	196	164	360		360	400	400	
Contingencies.										
Rents, rates, and taxes ...	2,400	2,400	1,200	1,200	2,400		.....	.....	.....	Due to the removal of the Shipping Office to the new building.
Postage charges	35	50	15	24	39		50	50	50	
Miscellaneous	633	800	322	208	530		850	800	800	
Total Contingencies ...	3,068	3,250	1,537	1,432	2,969		900	850	850	
Total Shipping Master ...	22,878	22,604	11,175	10,106	21,281		21,110	21,103	21,103	
Total Marine Establishment ...	66,457	57,500	40,376	41,359	81,735		64,607	64,200	64,200	...
MISCELLANEOUS.										
Miscellaneous Charges.										
Mooring line	14,434	14,286	7,291	3,571	10,862		14,286	14,286	14,286	
Harbour Masters' fees	507	1,300	182	4,333	4,515		1,300	1,300	1,300	The actuals of the first six months of 1890-91 are unusually high.
Life-boat establishment at Goalundo	694	696	349	318	667		696	696	696	
Shipping fees and sundries ...	846	600	585	3,223	3,808		800	1,000	1,000	Increased with reference to actuals.
1 Clerk (50) for Leadsmen's quarters	600	600	} 550	669	1,219		1,320	1,320	1,320	
Servants for Leadsmen's quarters	720	720								
Allowance to Port Commissioners for collecting pilotage bills	2,800	2,800	.....	.....	.....		2,800	2,800	2,800	... ...
Tidal Semaphores at False Point	.....	.....	.....	.....	.....		.....	.....	.....	
Fees to masters of merchant vessels for sitting on Courts of Enquiry	800	948	200	.....	200		948	948	948	
Contributions to Port Funds ...	10,000	10,000	10,000	.....	10,000		.....	10,000	10,000	
Miscellaneous	3,283	1,900	1,769	1,767	3,536		3,000	3,000	3,000	Ditto ditto.
Constructing a shed and ship at Orphangunge	.....	.....	.....	.....	.....		.....	.....	.....	
Repairs of boundary and fences of Orphangunge yard	.....	.....	.....	.....	.....		.....	.....	.....	
House-rent	1,757	1,400	921	1,072	1,993		3,600	2,000	3,600	Ditto ditto
Fitting the Port Officer's steam-launch to carry guns	.....	.....	.....	.....	.....		.....	.....	.....	
Renewal of tents and furniture	.....	250	.....	.....	.....		250	250	250	
Deduct—Probable savings ...	.....	.....	.....	.....	.....		.....	.....	.....	
Total Miscellaneous ...	36,441	35,500	21,847	14,944	36,791		29,000	37,600	39,200	

C. E. G.—Reg. No. 9074C—160—2-1-91

FINANCIAL DEPARTMENT.

158 1/2

FINANCE.

CALCUTTA, THE 31ST DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 802Bt., dated the 9th December 1890, submitting the estimates of Provincial Receipts and Expenditure of the Marine Department for the year 1891-92.

RECEIPTS.

The receipts of the Marine Department for the year 1891-92 are estimated at Rs. 8,93,000, against Rs. 8,76,000 for the current year. The increase is mainly due to the provision made for the first time of marine survey fees, amounting to Rs. 21,000. The estimate is accepted.

EXPENDITURE.

2. The Accountant-General's estimate of expenditure includes a new provision of Rs. 14,000 for charges for the survey of steam-vessels at the Port of Calcutta hitherto provided in the Port Commissioners' budget, and of Rs. 10,000 for the vessel *Florence* and State yacht *Rhotas*, which, with its attached bholio, has been brought on the Provincial list. Notwithstanding these additions, the Accountant-General's estimate for next year amounts to Rs. 8,76,000, against Rs. 8,86,000 for the current year. The decrease is due to the removal of the Port Officer's Office and the Shipping Office from hired houses to their own buildings, causing a saving of about Rs. 7,000; to the omission of any grant for "Purchase and hire of vessels," for which a grant of Rs. 7,500 was made for the current year; and to a reduction of about Rs. 27,000 in the cost of "Pilotage and pilot establishments" based on actuals. On the other hand, an increased provision of about Rs. 7,000 has been made for "Marine stores" for pilot and other vessels. The estimates under all the heads, except "House-rent" subordinate to Miscellaneous, are accepted. Under this head provision has to be made for the rent of two houses occupied by leadsmen apprentices at a cost of Rs. 300 a month, and the estimate therefore will be raised from Rs. 2,000 to Rs. 3,600.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Port Officer, Calcutta; the Accountant-General, Bengal; the Board of Revenue; and the Marine Department.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. F $\frac{1\text{-E}}{30}$ 7-10.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 31*st December* 1890.

W. LeB.—Reg. No. 9075C—160—1-1-91.

[FILE F $\frac{1\text{-E}}{8}$ 1.]

No. 811Bt., dated Fort William, the 16th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE FOR 1891-92.

XIX.—EDUCATION.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 10-91.	Total.	Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees, Government Colleges, General	1,46,443	1,40,000	67,106	66,358	1,33,464	.....	.....		1,40,000	1,40,000	1,40,000	Based on actuals.
Fees, Government Colleges, Professional	34,079	28,000	17,241	19,811	37,052	7,000	.....		32,000	35,000	35,000	
Fees, Schools, General ...	3,30,758	3,34,000	1,60,457	1,55,789	3,16,246	.. .	2,000		3,29,220	3,32,000	3,32,000	
Fees, Schools, Special	18,412	15,000	8,870	9,994	18,864	3,000	.....		15,000	18,000	18,000	
Contributions . ..	20,146	18,000	13,892	7,138	21,030	2,000	.....		20,000	20,000	20,000	
Income from Endowments ...	1,700	5,000	1,700	. ....	1,700	.....	... ..		20,200	5,000	5,000	
Miscellaneous	18,323	29,000	12,784	8,265	21,049	. ...	9,000		19,500	20,000	20,000	
Total ...	5,69,861	5,69,000	2,82,050	2,67,355	5,49,405	12,000	11,000	5,69,000	5,75,920	5,70,000	5,70,000	

22.—EDUCATION.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.										
Fees, Government Colleges, General.										
Fees and fines	1,46,443	1,40,000	67,106	66,358	1,33,464		1,40,000	1,40,000	1,40,000	Includes two-third fees from Mohsin Fund.
Fees, Government Colleges, Professional.										
Law Class fees	12,099	12,000	6,223	6,291	12,514		12,000	12,000	12,000	
Engineering College fees	21,980	16,000	11,018	13,520	24,538		20,000	23,000	23,000	
	34,079	28,000	17,241	19,811	37,052		32,000	35,000	35,000	
Fees, Government Schools, General.										
Fees and fines, High Schools	2,99,020	3,00,000	1,44,919	1,41,266	2,86,185		2,95,000	3,00,000	3,00,000	The actuals include fees Boarding Schools.
Ditto, Middle Schools	31,662	20,000	15,482	9,213	24,695		71,120	20,000	20,000	
Ditto, Primary Schools	.....	.....	.....	48	48		.....	.....	.....	
Ditto, Boarding Schools ...	76	14,000	56	5,262	5,318		17,100	12,000	12,000	*Vide* remarks above.
	3,30,758	3,34,000	1,60,457	1,55,789	3,16,246		3,29,220	3,32,000	3,32,000	
Fees, Government Schools, Special.										
Fees and fines, Technical Schools	18,412	15,000	8,870	9,994	18,864		15,000	18,000	18,000	
Contributions.										
Contributions from Native States and private persons	9,036	8,000	7,048	3,474	10,522		8,000	8,000	8,000	
Contributions from Municipalities	11,110	10,000	6,844	3,664	10,508		12,000	12,000	12,000	
	20,146	18,000	13,892	7,138	21,030		20,000	20,000	20,000	
Income from Endowments.										
Rent of lands and houses .	1,700	5,000	1,700	.....	1,700		5,000	5,000	5,000	
Interest on Government securities	.....	.....	... ..	.....	... ..		15,200	. ...	... .	Estimated for under XII—Interest.
	1,700	5,000	1,700	. ...	1,700		20,200	5,000	5, [illegible]	
Miscellaneous.										
Sale proceeds of books ...	39	100	1	36	37		100	100	100	
Scholarship Examination fees	7,587	10,000	6,204	972	7,176		9,000	8,000	8,000	
Transfer fees	648	500	262	316	578		400	500	500	
Miscellaneous	10,049	18,400	6,317	6,941	13,258		10,000	10,500	10, [illegible]	
	18,323	29,000	12,784	8,265	21,049		19,500	20,000	[illegible]	
Total ...	5,69,861	5,69,000	2,82,050	2,67,355	5,49 405	5,69,000	5,75,920	5,70,000	5, [illegible]	

160

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 13 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.												
A.—University	.....	..	... ..	.....	... ..	.....	.....	.....	.....	... .	.. ..	
B.—Direction	67,766	62,000	32,353	30,820	63,173	1,000	.....	.....	63,040	63,000	63,000	The high actuals in 1889-90 include privilege leave allowances.
C.—Inspection	3,53,780	3,47,000	1,77,433	1,75,139	3,52,572	3,000	.....	.....	3,49,244	3,50,000	3,51,207	*Vide* details.
D.—Government Colleges, General	4,83,063	4,64,000	2,42,098	2,35,754	4,77,852	19,000	.....	.....	4,98,424	4,83,000	4,80,505	Increase due to the appointment of additional Professors and higher paid officers to English Colleges.
E.—Government Colleges, Professional	1,07,255	96,000	59,838	42,128	1,01,966	3,000	.....	.....	1,04,345	99,000	1,30,400	The high actuals are due to larger expenditure for purchase of materials and tools for practical training in the Civil Engineering College, Howrah.
F.—Government Schools, General	5,63,046	5,60,000	2,59,900	2,74,222	5,34,122	.....	.....	.....	5,60,000	5,60,000	5,61,701	
G.—Government Schools, Special	1,41,046	1,39,000	70,180	65,483	1,35,663	.....	.....	.....	1,47,730	1,40,000	1,40,000	*Vide* details.
H.—Grants in-aid	5,30,879	5,58,000	2,90,129	2,20,547	5,10,676	.....	8,000	.....	6,00,000	5,50,000	5,50,000	
I.—Scholarships	2,14,408	1,92,000	1,07,803	1,04,054	2,11,857	.....	16,000	.....	1,76,200	1,76,000	1,76,000	Decrease due chiefly to transfer of scholarships in Primary Schools to District Boards.
K.—Miscellaneous	32,580	43,000	12,493	16,931	29,424	.....	10,000	.....	40,000	33,000	33,000	Decrease due to grant of Rs. 10,000 to Calcutta Public Library not being repeated in 1891-92.
Refunds	915	6,000	774	353	1,127	.....	.....	.....	.....	6,000	6,000	Based on the average actuals of past three years.
Total ...	24,94,758	24,67,000	12,53,001	11,65,431	24,18,432	26,000	34,000	24,80,000	25,38,983	24,60,000	24,93,873	
Add for rounding .	.....	.....	.....	.....	.....	.....	... .	.....	... ...	.....	127	
Deduct—Transferred to 38—Civil Furlough, &c., Allowances ..	.....	.....	.....	.....	.....	.....	... .	.....	.. ...	.....		
Total ..	.....	... ..	.....	...	.....	.....	.....	.. ...	... ..	... ..	24,94,000	

GRANT 22.—EDUCATION—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		A.—UNIVERSITY.										
		B.—DIRECTION.										
		Salaries.										
1	1	Director of Public Instruction (2,500)	35,516	30,000	16,934	15,000	31,934		30,000	30,000	30,000	Actuals include privilege leave allowances.
		Establishment.										
2	3	Clerks (200 and over)	25,204	25,895	11,392	12,745	24,137		9,600	9,600	9,600	Increase due to increase in increment of third assistant. A corresponding decrease appears under the head following.
25	24	Clerks (below 200)							16,785	16,785	16,785	Decrease—. *Vide* remark above.
13	13	Servants ...	1,268	1,128	520	624	1,144		1,248	1,248	1,248	
		Temporary establishment ...	200	.....	.....	.....	.....		.....	.....	.....	
				27,023								
		Deduct—Probable savings ...	.....	273	.....	.....	.....		27,633	27,633	27,633	
		Total Establishment ...	26,672	26,750	11,012	13,369	25,281		33	73	73	
									27,600	27,560	27,560	
		Allowances.										
		Travelling and tentage allowances	282	1,200	36	337	373		1,200	1,200	1,200	
		Hill journey allowances ...	982	.....	555	424	979					
			1,264	1,200	591	761	1,352					
		Contingencies.										
		Liveries of peons	.....	.....	.....	.....	.....		190	190	190	*Vide* Bengal Government No. F $\frac{2\text{-L}}{3}$ 61, dated 17th September 1890.
		Rents, rates, and taxes ...	.....	.....	.....	.....	.....					
		Hill journey charges	90	.....	90	.....	90					
		Postage charges	1,642	.....	1,237	248	1,485					
		Purchase and repair of furniture	86	.....	69	300	369			4,050	4,050	Contract allotment fixed in Bengal Government Resolution dated 22nd June 1892, reproduced *pro formâ*.
		Service telegrams	77	.....	40	26	66					
		Office expenses and miscellaneous	2,419	.....	1,430	1,116	2,596					
		Total Contingencies ...	4,114	4,050	2,980	1,690	4,606		4,050 190	4,240	4,240	
		Total Direction ...	67,766	63,000	32,353	30,820	63,173		63,040	63,000	63,000	
		C.—INSPECTION.										
		1.—INSPECTOR OF EUROPEAN SCHOOLS.										
		Salaries.										
1	1	Inspector (600)	18,823	15,000	9,300	8,100	17,400		7,200	7,200	7,200	Decrease due to appointment of new incumbents on reduced pay.
1	1	Assistant Inspector (300) ...	4,600	6,885	3,150	3,223	6,373		3,600	3,600	3,600	
		Total Salaries ...	23,423	21,885	12,450	11,323	23,773		10,800	10,800	10,800	
		Establishment.										
4	4	Clerks (below 200)	1,435	1,525	532	789	1,321		1,550	1,550	1,550	Increase due to increment.
4	4	Servants	423	360	171	208	379		360	360	360	
		Temporary establishment	.....	.....	... ..	... .	.....		.....	.....	..	
		Total Establishment ..	1,858	1,885	703	997	1,700		1,910	1,910	1,910	
		Allowances.										
		Travelling allowances	3,236	3,075	2,336	821	3,157		3,960	3,735	3,735	A small increase over actuals taken for rounding the estimate.
		Contingencies.										
		Rents, rates, and taxes ...	225		75	175	250					
		Tour charges	48		48	.....	48					
		Postage charges	105		52	61	113					
		Office expenses and miscellaneous	209	540	65	151	216		540	540	540	Contract contingent allotment fixed in Bengal Government Resolution reproduced *pro formâ*.
		Service telegrams	2		1	2	3					
		Purchase and repair of furniture	116		108	7	115					
		Purchase of books	4	15	4	.....	4		15	15	15	
		Total Contingencies ...	709	555	353	396	749		555	555	555	
		Total Inspector of European Schools	29,226	28,000	15,842	13,537	29,379		17,225	17,000	17,000	

162

GRANT 22.—EDUCATION—*continued.*

Numbers 1890-91	Numbers 1891-92	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890: Last six months of 1889-90.	Actuals of 12 months ending 30th September 1890: First six months of 1890-91.	Actuals of 12 months ending 30th September 1890: Total.	Revised estimate, 1890-91.	Estimate of 1891-92: Proposed by Director of Public Instruction.	Estimate of 1891-92: Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		EXPENDITURE—*continued.*										
		C—INSPECTION—*continued.*										
		2.—OTHER INSPECTORS.										
		Salaries.										
1	1	Inspector (1,500)	46,711	18,000	25,246	33,845	59,091		18,000	18,000	18,000	
1	1	Ditto (1,250)		15,000					15,000	15,000	15,000	
2	2	Inspectors (500 and over) ...		12,000					13,824	13,824	13,824	Increase due to increment.
1	1	Inspector (500) .		5,200					6,000	6,000	6,000	
1	1	Joint-Inspector (400—500)	34,954	5,500	16,952	17,450	34,402		5,740	5,740	5,740	
1	1	Assistant Inspector (400—500) ...		5,840					5,840	5,840	5,840	
4	4	Assistant Inspectors (300—400)		18,040					18,720	18,720	18,720	
5	5	Assistant Inspectors (200—300)		16,040					16,360	16,360	16,360	
6	8	Deputy Inspectors (200—300) ..	96,702	20,700	47,226	49,358	96,584		27,660	27,660	27,660	Increase in the number of incumbents by reduction in the lower grades.
15	15	Deputy Inspectors (150—200)		34,910					34,830	34,830	34,830	
21	20	Deputy Inspectors (100—150)		37,160					35,590	35,590	35,590	*Vide* remark above.
4	3	Deputy Inspectors (75—100) .		4,405					3,305	3,305	3,305	
1	1	Inspectress (200—300) ...		3,600					3,600	3,600	3,600	
51	51	Sub-Inspectors ...	39,801	39,185	16,500	17,575	34,075		39,800	39,800	39,800	Increase due to increment.
			.....	2,36,480	.....	.....	.....		2,44,269	2,44,269	2,44,269	
		Deduct—Probable savings ...		26,000					24,269	20,269	20,269	
		Total Salaries ..	2,18,168	2,10,480	1,05,924	1,18,228	2,24,152		2,20,000	2,24,000	2,24,000	
		Establishment.										
34	34	Clerks ..	19,107	19,240	8,218	10,019	18,232		19,404	19,404	19,404	
8	8	Book Mohurirs	868	828	368	433	801		828	828	828	
34	35	Servants	5,135	5,448	2,209	2,561	4,770		5,556	5,556	5,556	One peon for the Deputy Inspector, Calcutta, increased—*vide* Government letter No. 185T—G, dated 20th October 1890.
										25,788	25,788	
		Deduct—Probable savings	... ..	.....	.....	.....	.....			18	18	
		Total Establishment	25,130	25,516	10,790	13,013	23,803		25,788	25,770	25,770	
		Allowances.										
		Travelling allowances of Inspectors, and Joint and Assistant Inspectors .	17,838	17,000	10,563	6,507	17,070		20,000	17,000	17,000	
		Travelling allowances of Deputy and Sub-Inspectors .	46,293	47,000	23,580	18,096	41,676		47,000	47,000	47,000	
		Total Allowances ...	64,131	64,000	34,143	24,603	58,746		67,000	64,000	64,000	
		Supplies and Services.										
		Petty construction	.....	.....	.....	3	3		.....	.....	...	
		Petty repairs	9	.....	8	.....	8		.....	.....	.....	
		Contingencies.										
		Rents rates, and taxes	5,210	5,696	2,613	2,543	5,156		5,878	5,878	5,878	
		Postage charges	7,436	13,257	5,537	1,676	7,213		13,293	13,293	13,293	Contract contingent grant reproduced *pro formâ.*
		Tour charges	137		121	23	144				1,207	
		Telegram charges .. .	179		103	157	260				50	
		Purchase and repair of furniture	1,217		961	266	1,227					
		Purchase and repair of tents	4		4	.....	4					
		Purchase of books ..	23	51	7	5	12		60	59		
		Office expenses and miscellaneous	2,850		1,380	1,085	2,465					
		Total Contingencies ..	17,116	19,004	10,728	5,755	16,481		19,231	19,230	20,437	
		General improvement	.....	.....	.....	.....	.....		.....	.....	.....	
		Total other Inspectors ..	3,24,554	3,19,000	1,61,591	1,61,602	3,23,193		3,32,019	3,33,000	3,34,207	
		Total Inspection	3,53,780	3,47,000	1,77,413	1,75,139	3,52,572		3,49,241	3,50,000	3,51,207	

GRANT 22.—EDUCATION—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL										
		ARTS COLLEGES.										
		English Colleges.										
		Salaries.										
1	1	Principal (1,500)	87,011	18,000	44,107	42,043	86,150		18,000	18,000	18,000	
2	2	Principals (1,250)		30,000					30,000	30,000	30,000	
2	1	Ditto (1,000)		24,000					12,000	12,000	12,000	Reduction due to increase in the next grade.
2	3	Ditto (500—700)		15,000					25,800	25,800	25,800	*Vide* remark above.
29	29	Professors (salaries varying) ...	2,51,032	2,19,594	1,22,954	1,26,473	2,49,427		2,34,506	2,34,506	2,34,506	Increase due to an additional appointment under Government letter No. 2E, dated 21st March 1890, and to the appointment of higher paid officers.
7	8	Assistant Professors (salaries varying) ...		20,360					23,400	23,400	26,400	Increase due to an additional appointment in the Presidency College—Government letter No. 7—$\frac{L}{6}$—5, dated 17th June 1890.
20	20	Lecturers and Assistant Lecturers (salaries varying) ...		32,280					33,385	33,385	33,385	
18	18	Teachers on less than 200 ...		14,781					15,153	15,153	15,153	
1	1	Pandit on less than 200 ...		600					600	600	600	Grade increments.
5	5	Moulvies on less than 200 ...		4,485					4,670	4,670	4,670	Grade increments.
			.....	3,79,101	.....	.....	.....		3,97,514	3,97,514	4,00,514	
		Deduct—Probable savings ...	.....	56,842	.....	.....	.....		47,514	58,315	58,315	Ditto
		Total Salaries ...	3,38,043	3,22,259	1,67,961	1,68,516	3,35,577		3,50,000	3,39,199	3,42,199	
		Establishments.										
.....	1	Clerk on and above 200 ...	.....	.....	.....	.....	.....		2,400	10,656	10,656	Increase due to the appointment at the Dacca College inadvertently not having been included in 1890-91.
20	20	Clerks and Librarians on less than 200 ...	10,409	10,466	.....	.....	.....		8,256			
		Deduct—Amount transferred to Government Schools, General—High	.....	3,352	.....	.....	.....		3,382	3,382	3,382	
			.....	7,114	4,454	5,224	9,678		7,274	7,274	7,274	
114	114	Servants	6,695	9,116	.....	.....	.....		8,544	8,544	8,544	The Director explains that the pay of the durwan proposed to be appointed to the Patna College has been provided for against the decrease of one servant in the Krishnagur College shown under Collegiate Schools.
		Deduct—Amount transferred to Government Schools, General—High	.....	2,143	.....	.....	.....		2,517	2,517	2,517	
			.....	6,973	2,866	3,198	6,064		6,027	6,027	6,027	
		Total Establishments ...	17,103	14,087	7,320	8,422	15,742		13,301	13,301	13,301	
		Berhampore College and School Establishment not likely to be taken by the local body ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Allowances.										
		Travelling allowances	232	500	131	78	209		500	373	373	Reduced on actuals.
		Supplies and Services.										
		Prizes	.....	.....	.....	.....	.....		.....	.....	.....	
		Grants to Libraries	4,087	.....	3,940	918	4,898		4,802	4,802	5,007	
		Value of mathematical stores ..	.....	.....	.....	55	55		.....	.....	.....	
		Petty repairs	5	.....	.....	14	14		.....	.....	.....	
		Freight on Europe stores ...	4	.....	.....	.....	.....		.....	.....	.....	
		Total Supplies and Services ...	4,096	4,830	3,940	1,025	4,965		4,802	4,802	5,067	
		Contingencies.										
		Rents, rates, and taxes	3,904	3,074	1,829	1,883	3,712		3,075	3,075	3,075	
		Subscription to newspapers ...	17	8,250	.....	.....	.....		8,250	8,250	8,250	Contract contingent grant reproduced *pro forma.*
		Postages charges	146		67	50	117					
		Purchase and repair of furniture	26		15	38	53					
		Telegram charges	10		14	39	53					
		Office expenses and miscellaneous	5,327		2,211	2,067	4,278					
		Total Contingencies ...	9,436	11,324	4,136	4,077	8,213		11,325	11,325	11,325	
		Total English Colleges ...	3,68,910	53,000	1,82,588	1,82,118	3,64,706		3,79,928	3,69,000	3,72,285	

GRANT 22—EDUCATION—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction	Revised by Accountant-General.	Provided by Government	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL—*contd.*										
		BETHUNE GIRLS' SCHOOL.										
		Salaries.										
		COLLEGE DEPARTMENT.										
1	1	Lady Superintendent (200)	2,400	2,400	1,200	1,200	2,400		2,400	2,400	2,400	
3	3	Professors (less than 200) ..		4,380					4,560	4,560	4,560	Increase due to increment.
1	1	Professor (50) ...		600					600	600	600	
		Total College Department ..		7,380					7,560	7,560	7,560	
			10,072		4,429	4,664	9,093					
		SCHOOL DEPARTMENT.										
3	3	Masters		1,620					1,620	1,620	1,620	
6	6	Mistresses ...		3,120					3,120	3,120	3,120	
3	3	Pandits		1,200					1,200	1,200	1,200	
		Total School Department	....	5,940	... ..	..	... ..		5,940	5,940	5,940	
				13,320					13,500	13,500	13,500	
		Deduct—Probable savings	... ..	1,018	. .....	... ..	... ..		500	1,344	1,344	
		Total Salaries ...	12,472	12,302	5,629	5,864	11,493		13,000	12,156	12,156	
		Establishment.										
1	1	Clerk	240	240	100	120	220		240	240	240	
27	31	Servants ...	2,199	2,262	913	1,075	1,988		2,598	2,598	2,598	Additional appointments sanctioned in Government No. 571, dated 4th November 1890.
		Allowances.										
		Allowance to Master for clerical duties	.....	.. .	.. .	.....	.....		.....	.....		
		Boarding charges	.. .	2,400	.....	.	..		2,400	.....		Separate provision on this account does not seem necessary, as the contingent grant under which the actuals are adjusted covers the expenditure.
		Contingencies.										
		Rents, rate and taxes . ..	4	796	.....	1,506	1,506		1,506	1,506	1,506	Increase due to increased rates of taxes.
		Postage charges .. Office expenses and miscellaneous	1,756	2,000	831	915	1,746		2,000	2,000	2,000	Contract contingent grant reproduced *pro formâ.*
		Total Bethune Schools ...	17,143	20,000	7,473	9,480	16,953		21,744	18,500	18,500	
		ORIENTAL COLLEGE.										
		SANSKRIT COLLEGES.										
		Salaries.										
		COLLEGE DEPARTMENT.										
1	1	Principal (1,000)	12,000	12,000	6,000	6,000	12,000		12,000	12,000	12,000	
2	2	Professors		3,550					3,600	3,600	3,600	Increase due to increment.
1	1	Assistant Professor ...		540					765	765	765	Increase due to promotion to class VII.
2	2	Lecturer and Assistant Lecturer		4,800					4,800	4,800	4,800	
		Total College Department ..		20,890					21,165	21,165	21,165	
			19,309		8,792	9,948	18,740					
		SCHOOL DEPARTMENT.										
1	1	Assistant Professor ...		1,055					1,115	1,115	1,115	Increase due to increment.
1	1	Master (200) ...		2,400					2,400	2,400	2,400	
5	5	Masters below 200 ..		4,490					4,875	4,875	4,875	Ditto ditto.
6	6	Pandits below 200		2,880					2,880	2,880	2,880	
		Total School Dement	.....	10,825	.... .	.... .	...		11,270	11,270	11,270	
				31,715					32,435	32,435	32,435	
		Deduct—Probable savings	.....	1,027	... .	.....	...		435	787	787	
		Total Salaries ..	31,309	30,688	14,792	15,948	30,740		32,000	31,648	31,648	

GRANT 22.—EDUCATION—*continued.*

Numbers 1890-91	Numbers 1891-92	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL—*contd.*										
		ORIENTAL COLLEGES—*contd.*										
		SANSKRIT COLLEGE—*contd.*										
		Establishment.										
1	1	Clerk	921	900	396	630	1,026		1,020	1,020	1,020	Increase due to increment.
1	1	Librarian	360	360	150	180	330		360	360	360	
9	9	Servants	671	672	280	336	616		672	672	672	
1	1	Temporary establishment ...	.....	300	.....	.....	.....		300	300	300	
		Total Establishment	1,952	2,232	826	1,146	1,972		2,352	2,352	2,352	
		Allowances										
		Travelling allowance ...	.....	.....	.....	.....	.....		.....	.....		
		Supplies and Services.										
		Prizes	150	150	150	.....	150		150	150	150	
		Grants to libraries ...	600	600	600	.....	600		600	600	600	
		Special charges for compiling a new catalogue of Sanscrit manuscripts	.....	.....	.....	.....	.....		2,363	2,032	2,032	Provision made to meet the cost of catalogue expected to be published in 1891-92.
		Total Supplies and Services ...	750	750	750	...	750		3,113	2,782	2,782	
		Contingencies.										
		Repair of furniture	84	.....	52	83	135					
		Postage charges	5	...	.....	5	5					
		Telegram charges	3	.....	.....	.....	.....		330	330	330	Contract grant reproduced *pro formâ.*
		Office expenses and miscellaneous	204	.....	141	104	245					
		Rents, rates and taxes ...	.....	.....	.....	.....	.....		888	888	888	Moiety provision between Hindu School and Sanscrit College.
		Total Contingencies ...	296	330	193	192	385		1,218	1,218	1,218	
		Total Sanscrit College ...	34,307	34,000	16,561	17,286	33,847		38,683	38,000	38,000	
		CALCUTTA MADRASSA.										
		Salaries.										
		COLLEGE DEPARTMENT.										
1	1	Principal (750)	9,000	9,000	4,500	5,359	9,859		9,000	9,000	9,000	
		Assistant Professor ( ) ... Assistant Professor on less than (200)										
		Total College Department ..	9,000	9,000	4,500	5,359	9,859		9,000	9,000	9,000	
		SCHOOL DEPARTMENT.	27,854	.....	12,679	14,059	26,738					
1	1	Master (above (200) .		5,340					5,580	5,580	5,580	Increase due to increment.
14	14	Masters (less than (200) . .		10,296					10,480	10,480	10,480	
1	1	Moulvi (300—400)		4,760					4,800	4,800	4,800	
12	12	Moulvies (less than 200) . .		7,764					7,764	7,764	7,764	
1	1	Teacher		300					300	300	300	
1	1	Pandit		360					360	360	360	
		Total School Department ...	27,854	28,820	12,679	14,059	26,738		29,284	29,284	29,284	
			.....	37,820	.....	.....	.....		38,284	38,284	38,284	
		Deduct—Probable savings ...	.....	649	.....	.....	...		284	613	13	
		Total Salaries ...	36,854	37,171	17,179	19,418	36,597		38,000	37,671	37,671	

GRANT 22.—EDUCATION—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL—*contd.*										
		ORIENTAL COLLEGES—*contd*										
		CALCUTTA MADRASSA—*contd.*										
		Establishment.										
3	4	Clerks and Librarian ...	1,860	1,860	815	1,075	1,890		2,100	1,860	2,100	The Director has made the provision for an additional clerk for which proposals are pending, but the amount is not included for want of sanction.
17	17	Servants ...	1,300	1,302	541	650	1,191		1,302	1,302	1,302	
		Total Establishment ...	3,160	3,162	1,356	1,725	3,081		3,402	3,162	3,402	
		Allowances										
		Travelling allowances ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Supplies and Services.										
		Grants towards the maintenance of night studies ..	180	360	120	90	210		360	360	360	
		Prizes ...	390	480	390	.....	390		390	390	390	
		Grants to Libraries ..	480	390	425	124	549		480	480	480	
		Boarding-house establishment and messing ...	3,735	.....	1,350	900	2,250		.....	.....	.....	
		Contingencies.										
		Rents, rates, and taxes ..	1,989	3,789	995	994	1,989		3,789	3,789	3,789	
		Purchase and repair of furniture ...	502	.....	499	7	506		1,148	1,148	1,148	Contract grant reproduced *pro formâ.*
		Postage charges ...	17	.....	17	8	25					
		Office expenses and miscellaneous ...	1,585	1,148	1,240	414	1,663					
		Total Contingencies ...	8,878	4,937 1,230	5,045	2,537	7,582		6,167	6,167	6,167	
		Total Calcutta Madrassa ...	48,892	40,500	23,580	23,680	47,260		47,569	47,000	47,240	
		Total Oriental Colleges ...	83,199	80,500	40,141	40,966	81,107		86,252	85,000	85,240	
		Expenditure on petty construction in Government Colleges, General, paid from the Educational Budget.										
		English Colleges ...	32	.....	.....	2	2		.....	.....	.....	
		Oriental Colleges ...	.....	.....	.....	.....	.....					
		Total Expenditure on Petty Construction, &c. ...	32	.....	.....	2	2		.....	.....	.....	
		Expenditure on Furniture and Apparatus in Government Colleges, General, paid from the Educational Budget.										
		Cost of European Stores—										
		English Colleges ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Oriental Colleges ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total European Stores ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Stores (locally purchased)—										
		English Colleges ...	13,387	.....	11,492	3,188	14,680		10,500	10,500	10,500	
		Oriental Colleges ...	412	..	404	.....	404					
		Total Other Stores ..	13,799	.....	11,896	3,188	15,084		10,500	10,500	10,500	
		Total Expenditure on Furniture and Apparatus, &c. ...	13,799	10,500	11,896	3,188	15,084		10,500	10,500	10,500	
		Total Government Colleges, General ...	4,83,083	4,84,000	2,42,098	2,35,754	4,77,852		4,98,424	4,83,000	4,86,505	
		E.—GOVERNMENT COLLEGES, PROFESSIONAL.										
		LAW COLLEGES.										
6	6	Law Lecturers ...	8,267	9,500	4,372	4,283	8,655		9,300	9,300	[illegible]	
		Contingencies.										
		Purchase of Law Books ...	.....	.....	.....	.....	.....		.....	.....		
		Total Law Colleges ...	8,267	9,500	4,372	4,283	8,655		9,300	9,300	[illegible]	

GRANT 22.—EDUCATION—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		E.—GOVERNMENT COLLEGES, PROFESSIONAL—*contd.*										
		CIVIL ENGINEERING COLLEGE, HOWRAH.										
		Salaries.										
1	1	Principal (1,250)	15,000	15,000	7,500	7,500	15,000		15,000	15,000	15,000	
1	1	Professor (1,000)		12,000					12,000	12,000	12,000	
1	1	Ditto (500—750)		8,350					8,950	8,950	8,950	
1	1	Ditto (200—300) ...		3,460					3,600	3,600	3,600	
1	1	Lecturer in Physical Science (200—300) ..	36,172	3,300	17,606	15,042	32,648		3,600	3,600	3,600	Increase due to increments.
1	1	Assistant Lecturer		2,300					2,400	2,400	2,400	
2	2	Masters		2,930					5,400	5,400	5,400	Increase due to the appointment of a higher paid officer, *vide* Government order No. 1476—G, dated 8th October 1890.
1	1	Teacher of Drawing (500) ..		6,000					6,000	6,000	6,000	
				53,430						56,950	56,950	
		Deduct—Probable savings ...	.....	144	.....	.....	.....		.....	2,045	2,045	
		Total Salaries ...	51,172	53,286	25,106	22,542	47,648		56,950	54,905	54,905	
		Workshops.										
		One-third of salaries of three fourmen	.....	.....	.....	.....	.....		.....	.....	2,640	
...	1	European Instructor (180—220) ...	.....	.....	.....	.....	.....		.....	.....	2,480	
...	2	Native Instructors (50) .	.....	.....	.....	.....	.....		.....	.....	1,200	
...	5	Ditto (40—50)	.....	.....	.....	.....	.....		.....	.....	2,8[illegible]	
...	1	Ditto (40) ..	.....	.....	.....	.....	.....		.....	.....	480	
...	2	Ditto (25) ..	.....	.....	.....	.....	.....		.....	.....	600	
		Materials and tools for 200 students at Rs. 30 each	.....	.....	.....	.....	.....		.....	.....	6,000	
		Machines, tools, &c.	.....	.....	.....	.....	.....		.....	.....	12,000	
		Total Workshops	.....	.....	.....	.....	.....		.....	.....	28,270	
		Establishment.										
4	5	Clerks	4,714	2,460	2,135	2,250	4,385		2,940	2,940	2,940	Increase due to the appointment of an additional clerk on Rs 40 per mensem, *vide* Bengal Government No. 4[illegible], dated 3rd September 1890.
1	1	Draftsman ...		600					600	600	600	
1	1	Compounder ...	.....	144	.....	.....	.....		144	144	144	
35	36	Servants	2,417	2,964	972	1,365	2,337		3,096	3,096	3,096	Additional appointment sanctioned in Government letter No. 51T—G, dated 27th June 1890.
		Temporary establishment...	224	.....	146	119	265		.....	.....	.....	
		Total Establishment ...	7,355	6,168	3,243	3,744	6,987		6,780	6,780	6,780	
		Allowances.										
		Travelling allowance .	2,229	1,000	1,426	773	2,199		1,000	1,000	1,000	
		Allowance to Roman Catholic Priest ...	.....	600	.....	.....	.....		600	600	600	
		Allowance to Medical Officer .	.....	.....	.....	200	200		.....	.....	.....	
		Ditto to Drill Sergeant for doing Steward's duties .	.....	360	.....	.....	.....		360	360	360	
		Allowance to Monitors ...	335	348	165	138	303		600	600	600	Increased allowance sanctioned in Government letter No. 471, dated 16th August 1890.
		Total Allowances ...	2,564	2,308	1,591	1,111	2,702		2,560	2,560	2,560	
		Supplies and Services.										
		Purchase of books	.....	273	.....	.....	.....		.....	.....	.....	
		Library allowance	403	600	328	43	371		600	600	[illegible]	
		Survey ditto ..	1,612	2,000	1,562	.....	1,562		2,000	2,000	2,000	
		Model ditto		600					600	600	600	
		Cost of medical stores	2,078	200	2,078	.....	2,078		200	200	200	
		Boarding charges	17,194	16,000	8,013	8,421	16,434		20,000	16,700	16,700	Actuals do not suggest a higher figure being taken.
		Charges for chemicals	.....	.....	.....	.....	.....		240	240	240	
		Petty repairs	81	.....	45	.....	45		.....	.....		
		Cost of Europe stores .	.....	.....	.....	.....	.....		.....	.....	...	
		Materials and tools for practical training	11,010	.....	11,010	..	11,010		.....	.....	.....	
		Total Supplies and Services .	32,378	19,673	23,036	8,464	31,500		24,640	20,340	20,340	

168

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90	Budget Estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Director of Public Instruction.	Revised by Accountant-General.		
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
E.—GOVERNMENT COLLEGES, PROVINCIAL—*contd.*										
CIVIL ENGINEERING COLLEGE HOWRAH—*concld*										
Contingencies.										
Rents, rates and taxes ...	1,644	2,055	616	1,028	1,644		2,055	2,055	2,055	
Postage charges ...	81		51	35	86		50			
Repair of furniture ...	25	1,510	25	.....	25					
Telegram charges ...	8		5	4	9		1,510	1,560	1,560	
Office expenses and miscellaneous ...	2,355		1,710	628	2,338					
Purchase of tents ...	.....	.....	.....	.....	.....				3,210	
Total Contingencies ...	4,113	3,565	2,407	1,695	4,102		3,615	3,616	6,825	
Total Civil Engineering College, Howrah ...	97,542	85,000	55,383	37,556	92,939		93,545	88,200	1,10,630	
Expenditure on petty construction in Government Colleges, Professional paid from the Educational Budget										
Law Colleges ...	.....	.....	.....	.....	.....		.....	.....	.....	
Engineering College ...	.....	.....	.....	59	59		.....	.....	.....	
Total ...		.....	.....	59	59		.....	.....	.....	
Expenditure on Furniture and Apparatus in Government Colleges, Professional, paid from the Educational Budget.										
Law Colleges ...	.....	.....	.....	.....	.....		.....	.....	.....	
Engineering College ...	1,406	1,500	83	230	313		1,500	1,500	1,500	
Total ...	1,406	1,500	83	230	313		1,500	1,500	1,500	
Total Government Colleges, Professional ...	1,07,253	90,000	59,838	42,128	1,01,966		1,04,845	90,000	1,90,460	
F.—GOVERNMENT SCHOOLS, GENERAL										
SECONDARY SCHOOLS FOR BOYS AND GIRLS.										
English and Vernacular.										
DISTRICT SCHOOL COMMITTEES, PROVINCIAL.										
NUMBERS. 1890-91 / 1891-92										
Establishment										
5 / 5 Clerks ...	1,618	1,740	707	848	1,555		1,740	1,740	1,740	
6 / 6 Servants ...	61	186	21	21	42		186	186	186	
Total Establishment ...	1,679	1,926	728	869	1,597		1,926	1,926	1,926	
Allowances.										
Travelling allowances ...	...	32	.....	.....	.....		54	.....	.....	Separate provision not necessary.
Contingencies										
Postage charges ...	130	.....	109	10	119					
Telegram charges ...	2	.....	2	.....	2		342	342	34[illegible]	
Office expenses and miscellaneous ...	143	.....	110	28	138					
Total Contingencies ...	275	342	221	38	259		342	342	[illegible]	
							2,808	2,268	[illegible]	
Deduct probable savings ...	.....	.....	.....	.....	.....		508	268	[illegible]	
Total District School Committees, Provincial	1,954	2,300	949	907	1,856		2,300	2,000	2,000	

GRANT 22.—EDUCATION—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
		F.—GOVERNMENT SCHOOLS, GENERAL.										
		HIGH SCHOOLS, PROVINCIAL.										
		COLLEGIATE SCHOOLS.										
		Salaries.										
1	1	Master (400—500)	...	6,000	.....	... ..	.....		6,000	6,000	6,000	
3	3	Masters (200—300)	...	10,040	.....	.. .	.....		10,300	10,300	10,300	Increase due to increments.
1	3	Masters (200) ...	.. ..	2,400	.....	... ..	.....		7,200	7,200	7,200	Two officers promoted from the lower grade.
109	108	Masters (less than 200)	... .	69 730	...	..	..		65 335	65 335	65,335	Increase of one teacher in the Hooghly Collegiate School against the decrease of two officers mentioned above.
				88,170					88,835	88,835	88,835	
		Deduct—Probable savings .	... ..	2,071	.....	... .	... ..		885	1,466	1,466	
		Total Salaries	87,564	86 099	30,505	44,299	83,804		87,950	87,369	87,369	
		Establishment.										
		Amount transferred from Government Colleges General—English Colleges—										
		Clerks ...	3 363	3,382	1,410	1,787	3 197		3 382	3,382	3 382	
		Servants	3,774	2,143	1,607	1,819	3,426		2,517	2,517	2,517	
9	10	Do directly under Government Schools ..	.. .	1,020	.. ...	.	.....		732	732	732	
		Total Establishment	7,137	6,515	3,017	3,606	6,623		6,631	6,631	6,631	
		Allowances.										
		Travelling allowances		50	.. ...	10	10		50	50	50	
		Supplies and Services.										
		Prizes	493	692	470	. ...	470		692	500	500	Reduced on actuals.
		Library allowances	595	845	542	16	558		817	650	650	
		Total Supplies and Services	1,088	1,537	1,012	16	1,028		1,509	1,150	1,150	
		Contingencies.										
		Rents, rates, and taxes ..	784	1,178	411	316	727		1,179	1,179	1,179	
		Subscription to newspapers	. .	.. ..	.....	... ..	.....		...	... ..	.....	
		Postage charges . . .	19	25	19	. ...	19		25	1,621	1,621	
		Telegram charges	2	.....	1	.....	1		... .			
		Office expenses and miscellaneous	1,536	1,596	641	1,558	2,199		1,596			
		Total Contingencies ..	2,341	2,799	1,072	1,874	2,946		2,800	2,800	2,800	
		Total Collegiate Schools, Provincial	98,130	97,000	44,606	49,805	94,411		98,940	98,000	98,000	
		HINDU SCHOOL.										
		Salaries.										
1	1	Master (500)	... ..	6,000	.....	.....	.....		6,000	6,000	6,000	
1	1	Do. (200 to 300)	... ..	2,400	.. ...	... .	... ...		2,720	2,720	2,720	Increase due to increments.
15	15	Masters (less than (200)	.	11,175	.. ..	... ..	.. .		11,265	11,265	11,265	
		Total Salaries ..	..	19,575	..	... ..	.....		19,985	19,985	19,985	
		Establishment.										
1	1	Clerk and Librarian (75) .	..	300	. .	. ..	... .		300	300	[illegible]	
10	10	Servants . .	..	732	.....	..	.. .		732	732	732	
		Total Establishment		1,032	.....	. . .	.. .		1,032	1,032	1,032	
			... ..	20,607	... ..	. ....	... ..		21,017	21,017	21 017	
		Deduct—Probable savings ...		1 179					517	653	[illegible]	
		Total Salaries and Establishment	..	19,428		.. ..	... ..		20,500	20,364	[illegible]	

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals 1889-90.	Budget, estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
F.—GOVERNMENT SCHOOLS, GENERAL *contd.*										
HIGH SCHOOLS—*contd.*										
HINDU SCHOOL—*contd.*										
Supplies and Services.										
Prizes	.....	100	.....	.....	.....		100	100	100	
Contingencies.										
Rents, rates and taxes	.....	1,872	.....	.....	.....		936	936	936	
Postage charges	.....	} 600	.....	.....	.....		600	600	600	Contract grant reproduced *pro forma.*
Office expenses and miscellaneous	.....									
Total Contingencies ...	.....	2,472	.....	.....	.....		1,536	1,536	1,536	
Total Hindu School ...	.....	22,000	.....	.....	.....		22,136	22,000	22,000	Actuals included under District Schools.
HARE SCHOOL.										
NUMBERS. 1890-91. / 1891-92.										
Salaries.										
1 / 1 Master (500) ...	.....	6,000	.....	.....	.....		6,000	6,000	6,000	
1 / 2 Do (200 and over)	.....	3,480	.....	.....	.....		6,000	6,000	6,000	Increase due to promotion from the lower grade. *Vide* remark above.
21 / 20 Masters (less than 200)	.....	14,986	.....	.....	.....		12,785	12,785	12,785	
Total Salaries ...	.....	24,465	.....	.....	.....		24,785	24,785	24,785	
Establishment.										
1 / 1 Clerk and Librarian (25) ...	.....	300	.....	.....	.....		300	300	300	
9 / 9 Servants ...	.....	672	.....	.....	.....		672	672	672	
Total Establishment	.....	972	.....	.....	.....		972	972	972	
		25,437					25,757	25,757	25,757	
Deduct—Probable savings ...	.....	782	.....	.....	.....		57	102	102	
Total Salaries and Establishment	.....	24,655	.....	.....	.....		25,700	25,655	25,655	
Supplies and Services.										
Prizes	.....	136	.....	.....	.....		136	136	136	
Grants to library	.....	120	.....	.....	.....		120	120	120	
Total Supplies and Services ...	.....	256	.....	.....	.....		256	256	256	
Contingencies.										
Rents, rates and taxes ...	.....	585	.....	.....	.....		585	585	585	
Postage charges	}	504	.....	.....	.....		504	504	504	
Office expenses and miscellaneous										
Total Contingencies ...	.....	1,089	.....	.....	.....		1,089	1,089	1,089	
Total Hare School ...	.....	26,000	.....	.....	.....		27,045	27,000	27,000	Actuals included under District Schools.
DISTRICT SCHOOLS.										
NUMBERS. 1890-91. / 1891-92.										
Salaries.										
7 / 9 Masters (on 200 and over) ...	.....	20,520	.....	.....	.....		24,680	24,680	24,686	Increase of two against corresponding decrease in the lower grade.
436 / 451 Masters (on less than 200) ...	.....	2,37,450	.....	.....	.....		2,29,342	2,29,342	2,29,342	Decrease due to transfer of Howrah Government School to the Municipality and to two men promoted to the upper grade, against the increase consequent on the appointments of teachers in Dinagepore, Pubna, Jupigori and Rangal zilah schools.
		2,57,970					2,54,022	2,54,022	2,54,022	
Deduct—Probable savings ...	.....	1,550	.....	.....	.....		1,030	1,030	1,030	
Total Salaries ...	2,97,985	2,56,420	1,31,018	1,50,570	2,81,588		2,53,000	2,52,992	2,52,992	

170

GRANT 22.—EDUCATION—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		F—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		DISTRICT SCHOOLS—*contd.*										
		Establishment										
19	16	Clerks and Librarians	5,969	4,560	2,013	2,598	4,611		4,356	4,356	4,356	Decrease due to transfer of Howrah Government School to the Municipality.
176	174	Servants	12,129	10,410	5,156	6,028	11,184		10,332	10,332	10,332	Decrease due to transfer against the increase of servants in Dinagepore, Gya, and Ranchi zilah schools.
1	1	Compounder	..	120					144	144	144	
		Total Establishment	17,198	15,090	7,169	8,626	15,795		14,832	14,832	14,832	
		Allowances.										
		House allowance to Head Master, Colinga Branch School	...	480	...	...	...		480	480	480	
		Allowances to masters for clerical duties	..		..	.....	...		...	.....	...	
		Travelling allowances	749	500	204	282	486		500	500	500	
		Total Allowances	749	980	204	282	486		980	980	980	
		Supplies and Services.										
		Prizes	2,655	2,800	2,038	557	2,595		2,969	2,969	2,969	
		Library allowances	4,468	2,960	3,822	714	4,536		2,780	2,780	2,780	Estimate of the Director retained.
		Total Supplies and Services	7,123	5,760	5,860	1,271	7,131		5,749	5,749	5,749	
		Contingencies.										
		Rents, rates, and taxes	7,027	3,325	3,559	2,939	6,498		4,309	4,309	4,309	
		Subscription to newspapers	56	...	32	.....	32		.....	.....	...	
		Postage charges	649	400	472	180	652		232			
		Telegram charges	2	...	.....		3		.....	4,138	4,138	
		Office expenses and miscellaneous	8,844	4,025	4,524	3,143	7,667		3,906			Rs 96 on account of contract contingencies of the Colinga Branch School have been included in this item.
		Purchase and repair of furniture	134	...	76	...	76		..	..	...	
		Total Contingencies	16,712	7,750	8,663	6,265	14,928		8,447	8,447	8,447	
		Total District Schools	3,38,867	2,86,000	1,52,914	1,67,014	3,19,908		2,83,008	2,83,000	2,83,000	
		Total High Schools, Provincial	4,6,997	4,31,000	1,97,520	2,16,819	4,14,339		4,31,129	4,30,000	4,30,000	
		MIDDLE CLASS SCHOOLS, PROVINCIAL.										
		ENGLISH.										
		Salaries.										
24	24	Mistresses	5,248	8,778	2,235	2,496	4,751		8,838	8,838	8,838	The low actuals due to adjustment of charges on account of Darjeeling Anglo Hindu School and Cuttack Model School under "Middle Class Vernacular Schools."
		Establishment.										
4	4	Clerks	180	..	75	90	165		...	.....	..	
		Servants	216	240	90	108	198		252	252	252	
				9,018					9,090	9,090	9,090	
		Deduct—Probable savings		942	..	...	.....		3,090	1,052	52	
		Total Salaries and Establishment	5,644	8,076	2,420	2,694	5,114		6,000	8,038	9,038	
		Allowances.										
		Travelling allowances	.....	..	.....	.....	.....		.....	.....	..	
		Supplies and Services.										
		Prizes	32	126	32	...	32		126	126	126	
		Library							24	24	24	
		Contingencies.										Vide remarks.
		Rents, rates, and taxes	.....	138	...	...	...		138	138	138	
		Postage charges	...	660	15	15	30		675	674	674	
		Office expenses and miscellaneous	30									
		Total Middle Class English Provincial	5,706	9,000	2,467	2,709	5,176		6,963	9,000	10,000	

GRANT 22.—EDUCATION—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget, estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		F—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		MIDDLE CLASS SCHOOLS, PROVINCIAL—*concld.*										
		MIDDLE CLASS VERNACULAR, PROVINCIAL.										
		Salaries.										
150	153	Masters	24,537	27,360	11,799	11,707	23,506		27,284	27,284	27,284	Four masters increased in the Chota Nagpore Division, against a decrease of two in Dacca and Bhagulpore Divisions, and reduction of salaries of some masters.
				27,360					27,284	27,284	27,284	
		Deduct—Probable savings	... .	1,208	.. ..	.....	... ..		284	1,142	1,142	
		Total Salaries ...	24,537	26,152	11,799	11,707	23,506		27,000	26,142	26,142	
		Establishment.										
2	2	Clerks	285	354	115	55	170		300	300	300	
36	38	Servants	1,768	1,794	828	872	1,700		1,848	1,848	1,848	Increase due to establishment of two schools in Singbhoom in place of the Haldipukur Training School proposed to be abolished.
		Allowances.										
		Travelling allowances	87	70	14	1	15		70	50	50	Reduced on actuals.
		Supplies and Services.										
		Prizes	145	171	54	119	173		165	165	165	
		Library grants	... ..	346	.....	.....	.... .		364	314	314	
		Total Supplies and Services ...	145	517	54	119	173		529	479	479	
		Contingencies.										
		Rents, rates, and taxes	321	1,713	297	38	420		1,785	1,785	1,785	
		Postage charges	11	880	9	175 8	17		.....	.....	.....	
		Office expenses and miscellaneous	879		454	641	1,095		896	896	896	
		Total Contingencies ...	1,211	2 593	670	862	1,532		2,681	2,681	2 681	
		Circle Fund Schools	35,847	29,520	18,653	14,770	33,423		29,520	29,500	29,500	
		Total Middle Class Vernacular, Provincial	63,830	61,000	32,133	28,336	60,519		61,948	61,000	61,000	
		Total Middle Class Schools, Provincial	69,536	70 000	34,600	31,095	65,695		68,911	70,000	71,000	
		GIRLS' SCHOOLS, PROVINCIAL.										
		EDEN FEMALE SCHOOL, DACCA.										
		Salaries.										
1	1	Head Mistress (200 to 300)	3,949	2,400	1,839	2,024	3,863		2,840	2,840	2,840	Increase due to increments.
5	5	Mistresses .		1,560					2,040	2,040	2,040	Pay of 2nd and 3rd mistresses increased.
		Establishment.										
6	6	Servants	276	276	115	138	253		276	276	276	
				4,236					5,156	5,156	5,156	
		Deduct—Probable savings	....	56	.. ..	.....	. ..		56	476	476	
		Total Salaries and Establishment	4,225	4,180	1,954	2,162	4,116		5,100	4,680	4,680	
		Contingencies.										
		Rents, rates and taxes	980	840	421	420	840		840	840	840	
		Postage charges				5	5					
		Office expenses and miscellaneous	399	480	192	204	396		480	480	480	
		Total Contingencies ..	1,379	1,320	612	629	1,241		1 320	1,320	1	
		Total Girls' School ...	5,604	5,500	2,566	2,791	5,357		6,420	6,000	6,000	

172

GRANT 22.—EDUCATION—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		F—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		BOARDING SCHOOLS.										
		KURSEONG BOARDING SCHOOL.										
		Salaries.										
1	1	Master (250) .	.....	3,000	... ..	... ..	... ..		3,000	3,000	3,000	
5	5	Masters on less than 200 ...	... ..	5,640	...	... .	.....		5,640	5,640	5,640	
		Total Salaries ..	8,640	8,640	3,880	4,320	8,200		8,640	8,640	8,640	
		Establishment.										
30	30	Servants ...	3,780	3,780	1,862	1,890	3,752		3,780	3,780	3,780	
		Deduct—Probable savings .	.....	12,420 533	... ..	.. ..	... ..		12,420 420	12,420 320	12,420 320	Deduction made for rounding the estimate.
		Total Salaries and Establishment	12,420	11,887	5,742	6,210	11,952		12,000	12,100	12,100	
		Allowances.										
		Allowances to Chaplain ...	500	600	200	300	500		600	600	600	
		Travelling allowances ..	.	100	... ..	.. ..	.		100	... ..	.... .	
		Total Allowances	500	700	200	300	500		700	600	600	
		Supplies and Services.										
		Prizes	.....	.....	... ..	... ..	... ..		... ..	.. .	.....	
		Library grants	..	100	... .	... .	... .		100	100	100	
		Boarding charges	11,689	15,000	3,499	8,212	11,711		13,000	12,442	12,442	Reduced with reference to actuals.
		Contingencies.										
		Rents, rates, and taxes ...	418	549	.....	210	210		694	694	694	Provision raised with reference to actual demands.
		Value of medical stores ..	80									
		Postage charges	54									
		Telegram charges .	1	764	482	35	517		764	764	764	Contract grant reproduced *pro formâ.*
		Office expenses and miscellaneous	947			416	436					
		Total Supplies and Services and Contingencies ...	13,221	16,413	3,981	8,893	12,874		14,558	14,000	14,000	
		Total Kurseong Boarding School	21,141	20,000	9,923	15,401	21,326		27,258	26,700	26,700	
		OTHER BOARDING SCHOOLS.										
		Salaries.										
10	10	Masters (on less than 200) ...	5,200	5,738	2,851	2,623	5,474		5,828	5,828	5,828	Increase due to increments.
		Establishment.										
10	11	Servants ...	836	822	439	438	877		918	918	918	Increase due to the appointment of a chowkidar in the Bhutia Boarding School.
		Deduct—Probable savings ...	. .	6,560 1,187	... .	.....	... ..		6,746 746	6,746 746	6,746 45	
		Total Salaries and Establishments	6,045	5,373	3,290	3,061	6,351		6,000	6,000	6,701	
		Allowances to Chaplain ..	100	... .	100	.....	100		..	... .	.....	Actuals should have been adjusted under Boarding School.

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
OTHER BOARDING SCHOOL—*contd.*										
Supplies and Services.										
Prizes	.....	50	.....	.....	.....		50	50	50	
Library grants	69	144	55	36	91		134	134	134	
Boarding charges ...	4,218	3,030	3,363	711	4,074		3,130	3,109	3,109	
Stipends to Lepcha and Bhootia boys	9	.....	9	.....	9		.....	.....	.....	
Contingencies.										
Rents, rates, and taxes ...	.....	207	.....	52	52		207	207	207	
Value of medical stores ...	.....	.....	.....	.....	.....		.....	.....	.....	
Postage charges	25	896	18	7	25		800	800	800	Contract contingent grant reproduced *pro formâ.*
Office expenses and miscellaneous	1,636		1,456	411	1,867					
Telegram charges	3		3	1	4					
Total Supplies and Services and Contingencies	5,960	4,327	4,904	1,218	6,122		4,321	4,300	4,300	
Total Other Boarding Schools	12,105	9,700	8,294	4,279	12,573		10,321	10,300	11,001	
Total Boarding Schools ...	38,216	38,700	18,217	19,682	37,899		37,570	37,000	37,701	
PRIMARY SCHOOLS FOR BOYS AND GIRLS, LOWER CLASS VERNACULAR.										
NUMBERS. 1890-91. / 1891-92.										
Salaries.										
4 4 Masters ...	346	384	192	169	352		384	384	384	
Establishment.										
... ... Servants	.....	.....	.....	.....	.....		.....	.....	.....	
Supplies and Services.										
Prizes	.....	48	.....	.....	.....		48	48	48	
Library grants	.....	.....	.....	.....	.....		.....	.....	.....	
Contingencies.										
Postage charges	1	68	1	.....	1		60	68	68	
Office expenses and miscellaneous	145		71	.....	71					
Total Primary Schools, &c. ...	492	500	264	160	424		492	500	500	
Expenditure on petty Construction paid from the Education Budget.										
High	2,747	.....	2,680	1,785	3,765		.....	.....	.....	
Middle	220	.....	220	.....	220		.....	.....	.....	
Boarding	484	.....	476	21	497		.....	.....	.....	
Primary	73	.....	36	.....	36		.....	.....	.....	
Total ...	3,524	4,000	2,812	1,706	4,518		4,000	4,000	4,000	
Expenditure on furniture and Apparatus paid from the Educatsonal Budget.										
High	2,759	.....	2,303	797	3,100		.....	.....	.....	
Middle	212	.....	138	.....	138		.....	.....	.....	
Boarding	.....	.....	.....	85	85		.....	.....	.....	
Primary	471	.....	471	.....	471		.....	.....	.....	
Total ...	3,443	1,000	2,912	882	3,794		1,000	1,500	1,500	Increased on actuals.
Anticipated Expenditure from surplus funds—Provincial	.....	30,000	.....	.....	.....		30,000	30,000	30,000	
Payments in support of Municipal local schools	3,250	.....	60	180	240		.....	.....	.....	
Deduct—Probable savings ..	.....	5,84,000 23,000	.....	.....	.....		5,81,831 21,831	5,81,000 21,000	5,82,703 21,[illegible]	
Total Government Schools, General	5,63,046	5,60,000	2,59,900	2,74,222	5,34,122		5,60,000	5,60,000	5,61,701	

GRANT 22.—EDUCATION—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GOVERNMENT SCHOOLS, SPECIAL.										
		NORMAL SCHOOL OR TRANING SCHOOLS.										
		Salaries.										
5	6	Masters (on 200 and over)	38,065	16,200	17,237	19,473	36,710		17,200	17,200	17,200	Increase against decrease in the lower grade.
41	39	Masters on less than 200		23,807					22,005	22,005	22,005	One transferred to the upper grade and one proposed to be abolished in the Haldipukur Training School.
		Establishment.										
4	4	Clerks	863	660	478	326	804		660	660	660	
36	37	Servants	2,062	2,046	884	992	1,876		2,094	2,094	2,094	Increase due to the appointment of a sweeper in the Motihari Training School.
		Training of gurus	9,317	9,000	5,481	2,040	7,521		9,000	9,000	9,000	
		Stipends to pupil-teachers	17,957	23,838	8,534	8,606	17,140		23,526	23,526	23,526	
				75,551					74,485	74,485	74,485	
		Deduct—Probable savings	... ..	10,672	.....	.....	.....		3,185	6,529	6,529	
		Total Salaries and Establishment	69,284	64,879	32,616	31,437	64,053		71,000	67,956	67,956	
		Allowances.										
		Travelling allowances	7	50	1	.....	1		50	50	50	
		House allowances	95	.....	45	20	65		.....	.....	.. .	
		Supplies and Services.										
		Library grants	697	868	639	.....	639		832	832	832	
		Contingencies.										
		Rents, rates, and taxes	6,378	4,565	3,347	2,756	6,103		3,572	3,572	3,572	
		Postage charges	82		61	48	109					
		Tele ram charges	3	1,638	2	.....	2		1,590	1,590	1,590	Contract grant reproduced *pro formâ.*
		Office expenses and miscellaneous	1,430		832	646	1,478					
		Total Contingencies	7,893	6,203	4,242	3,450	7,692		5,162	5,162	5,162	
		Total Normal Schools, &c.	76,976	72,000	37,543	34,907	72,450		77,044	74,000	74,000	
		SCHOOLS OF ART.										
		CALCUTTA SCHOOL OF ART.										
		Salaries.										
1	1	Principal (1,000)	.....	12,000	.....	.....	.....		12,000	12,000	12,000	
2	2	Teachers on 200 and above	.....	6,000	.....	.....	.....		6,000	6,000	6,000	
7	7	Teachers (less than 200)	.....	3,300	..	.....	.....		3,480	3,480	3,480	Increase sanctioned in Government letter No. 145, dated 5th June 1890, by a corresponding reduction in the pay of clerks.
				21,300					21,480	21,480	21,480	
		Deduct—Probable savings	.....	785	.....	.....	... ..		480	585	585	
		Total Salaries	21,207	20,515	9,650	10,620	20,270		21,000	20,895	20,895	
		Establishment.										
1	1	Clerk	412	660	151	200	351		480	480	480	*Vide* remark above.
12	12	Servants	1,112	1,212	505	486	991		1,212	1,212	1,212	
		Total Establishment	1,524	1,872	656	686	1,342		1,692	1,692	1,692	
		Contingencies.										
		Rents, rates, and taxes	4,364	4,360	2,533	2,174	4,707		4,660	4,660	4,660	Provision made with reference to actual demands.
		Postage charges	5		5	.....	5					
		Office expenses and miscellaneous	2,457	2,253	1,657	730	2,387		2,253	2,253	2,253	Contract grant.
		Cost of Europe stores	342		342	....	342					
		Total Contingencies	7,168	6,613	4,537	2,904	7,441		6,913	6,913	6,913	
		Total Calcutta School of Art	29,899	29,000	14,843	14,210	29,053		29,605	29,500	29,500	

GRANT 22.—EDUCATION—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT SCHOOLS, SPECIAL—*contd.*										
GOVERNMENT ART GALLERY.										
NUMBERS. 1890-91. 1891-92.										
Establishment.										
2 2 Clerks	960	960	400	480	880		960	960	960	
7 7 Servants ...	696	696	290	348	638		696	696	696	
Total Establishment	1,656	1,656	690	828	1,518		1,656	1,656	1,656	
Supplies and Services.										
Purchase of works of art ...	.....	4,714	.....	.....	.....		4,354	854	854	A larger provision does not appear necessary, as there is no actual charge on this account.
Contingencies.										
Rents, rates, and taxes .	2 971	3,270	1,492	1,679	3,171		3,630	3,630	3,630	
Office expenses and miscellaneous	285	360	257	72	329		360	360	360	
Total Contingencies ..	3,256	3,630	1,749	1,751	3,500		3,990	3,990	3,990	
Total Government Art Gallery	4,912	10 000	2,439	2,579	5,018		10,000	6 500	6 500	
Total Schools of Art ...	34,811	39,000	17,282	16,789	34,071		39 605	36,000	36,000	
ENGINEERING AND SURVEYING SCHOOLS.										
SURVEY SCHOOLS.										
NUMBERS 1890-91 1891-92.										
Establishment.										
7 9 Survey Teachers (on less than 200)	8,339	8,370	4,098	4,516	8,614		9,760	9,760	9,760	Increase due to appointment of additional masters in Dacca and Patna, *vide* Government letter No 520, dated 5th August 1889, and Director's No. 5014, dated 2nd September 1889.
8 8 Servants .	435	465	217	226	443		468	468	468	
		8,838					10,228	10,228	10,228	
Deduct—Probable savings ...	...	966	.....	.....	.....		228	772	772	
Total Establishment ...	8,774	7,872	4,315	4,742	9,057		10,000	9,456	9,456	
Allowances.										
Field allowances	896	1,200	896	.....	896		1,200	1,200	1,200	
Travelling allowances ..	315		247	.....	247					
Contingencies.										
Rents, rates and taxes .	471	528	275	272	547		544	544	544	
Office expenses and miscellaneous	1,228	900	438	317	755		900	900	900	Contract grant.
Total Contingencies ..	1,699	1,428	713	589	1,302		1,444	1,444	1,444	
Total Engineering and Surveying Schools	11,684	10,500	6,171	5,331	11,502		12,644	12,100	12,100	
5.—INDUSTRIAL SCHOOLS.										
SCHOOLS FOR ARTIZANS										
Ranchi Industrial Schools.										
NUMBERS. 1890-91 1891-92.										
Establishment.										
5 7 Masters	969	1,140	614	456	1,070		1,320	1,320	1,320	Increase sanctioned in Government letter No 254, dated 11th April 1890.
2 Servants	66	48	25	24	49		120	120	120	
... Stipends to Pupil-teachers ...	531	600	235	297	532		636	636	636	
Total Establishment	1,566	1,788	874	777	1,651		2,076	2,076	2,076	

176

GRANT 22.—EDUCATION—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Director of Public Instruction	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT SCHOOLS, SPECIAL—*contd.*										
5.—INDUSTRIAL SCHOOLS—*continued.*										
SCHOOLS FOR ARTIZANS—*continued.*										
Contingencies.										
Office expenses and miscellaneous	312	12	.....	.....	.....		120	124	124	
Postage charges	1	.....	... ..	.....	... ..		.....	.....	... ..	
Total Industrial Schools ...	1,879	1,800	874	777	1,651		2,196	2,200	2,200	
OTHER SCHOOLS.										
Moorshedabad Nawab's Madrassa.										
NUMBERS. 1890-91. 1891-92. *Establishment.*										
1 1 Master (300)	9,127	3,000	4,383	4,848	9,231		3,600	3,600	3,600	
8 8 Masters on less than 200 .		6,360					6,420	6,420	6,420	Increase in salary of fourth master.
1 1 Clerk	960	600	400	419	819		600	600	600	
23 23 Servants	1,403	1,440	599	718	1,317		1,440	1,440	1,440	
		12,000					12,060	12,060	12,000	
Deduct—Probable savings ..	.....	511	.....	.....	.....		60	431	431	
Total Establishment	11,690	11,489	5,382	5,985	11,367		12,000	11,629	11,629	
Allowances.										
Travelling allowances	5	50	5	... ..	5		50	50	50	
Supplies and Services.										
Prize allowances	170	85	14	290	304		85	85	85	
Medicine	...		...	.....	...					
Diet-money	1,648		1,188	593	1,781					
Contingencies.										
Rents, rates and taxes	446	3,136	425	24	449		3,136	3,136	3,136	
Postage charges	8		4	4	8					
Office expenses and miscellaneous	922		782	429	1,211					
Total Supplies and Services and Contingencies	3,104	3,221	2,413	1,340	3,753		3,221	3,221	3,221	
Total Moorshedabad Nawab's Madrassa	14,889	14,760	7,800	7,325	15,125		15,271	14,900	14,900	
NUMBERS. 1890-91. 1891-92. *Cox's Bazar Madrassa.*										
2 2 Masters .	440	480	240	240	480		480	480	480	
1 1 Medical Officer	.....	. ..	..	.....	.....		.....	.....	.....	
Servant ...	55	60	30	30	60		60	60	60	
Contingencies.										
Office expenses and miscellaneous	.. ...	.....	..	.....	.....		30	30	30	
Total Cox's Bazar Madrassa	495	540	270	270	540		570	570	570	
Total Other Schools	15,384	15,300	8,070	7,595	15,665		15,841	15,470	15,470	

GRANT 22.—EDUCATION—*concluded.*

HEADS OF ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Director of Public Instruction.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*concld.*										
K.—MISCELLANEOUS.										
Miscellaneous, Provincial.										
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.										
Grants for the encouragement of useful publications ...	4,645	5,000	1,645	221	1,866		5,000	5,000	5,000	
Grants for *Education Gazette*	3,600	3,600	1,800	1,800	3,600		3,000	3,000	3,000	
Rewards for production of Urya books	.....	.....	.....	.....	.....		.....	.....		
Grants for the purchase of certain Urya books	.....	.....	.....	.....	.....		.....	.....		
Grants for the purchase of certain Thibetan manuscripts	.....	.....	.....	.....	.....		.....	.....		
GOVERNMENT BOOK DEPÔT—										
Book Mohurirs	.....	.....	.....	.....	.....		.....	.....		
Grant to School Book Society	2,400	2,400	1,200	1,200	2,400		2,400	2,400	2,400	
Amount of savings on Contract allotments for 1888-89 and 1889-90 for regrant	.....	.....	.....	.....	.....		7,547	.....	.....	A separate report will be submitted to Government on this account.
MISCELLANEOUS.										
Remuneration to Examiners.										
Government allowance ...	2,812	2,900	1,031	756	1,787		2,900	2,900	2,900	
Payment from fees	7,994	10,000	1,331	8,191	9,522		9,000	8,900	9,000	Contra credit for distribution to examiners.
Hostel charges	3,759	4,200	2,126	946	3,072		4,200	4,200	4,200	
Passage and outfit of Agricultural Scholarship-holders ...	.....	.....	.....	1,000	1,000		.....	.....	...	
Passage and outfit of Gilchrist Scholarship-holders ...	.....	1,000	.....	.....	.....		1,000	1,000	1,000	
Passage and outfit of Scholarship-holders in England ..	.....	.....	.....	.....	.....		.....	.....	.....	
Examination charges and rewards for Sanskrit titles ..	1,881	3,000	200	1,700	1,900		3,000	3,000	3,000	
Rewards to teachers and pupils in Sanskrit *tolas* in Nuddea	2,200	2,400	1,000	1,000	2,000		2,400	2,400	2,400	
Rewards to female teachers ..	.....	500	.....	.....	.....		500	500	500	
Prize for proficiency in Veterinary Science to Agricultural Scholarship-holders	.....	.....	.....	.....	.....		.....	.....	... ..	
Grants of Saraswat Somaj at Dacca	1,000	500	500	.....	500		500	500	500	
Grants to the Laha Family Endowment Fund	986	1,000	986	.....	986		1,000	1,000	1,000	
Grant to Calcutta Public Library	.....	10,000	... ..	.....	.....		.....	.....	.. ...	
Municipal Tax on Surnomoyee Hostel	... ..	... .	... ..	.....	.....		.....	.....	...	
Miscellaneous charges	1,703	1,000	672	119	791		1,000	1,000	1,000	
Cost of Medical Stores	.. ...	..	.....	... .	.. ...		.. .	... ..		
		47,500					44,047	36,400	[illegible]	
Deduct—Probable savings ..	.....	4,500	... ..	.....	... .		4,047	3,400	1,400	
Total Miscellaneous, Provincial	32,580	43,000	12,493	16,931	29,424		40,000	33,000	[illegible]	

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 16TH JANUARY 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 811Bt., dated the 16th December 1890, submitting the estimates of Receipts and Expenditure of the Education Department for the year 1891-92.

RECEIPTS.

The total receipts of the Education Department for 1891-92 are estimated by the Accountant-General at Rs. 5,70,000, against Rs. 5,69,861, the actuals of 1889-90, and Rs. 5,69,000, the sanctioned estimate for the current year. The estimate is accepted.

EXPENDITURE.

2. *Inspection.*—Under the head of Inspection the Accountant-General has made no provision for purchase of tents for which a separate forecast showing the requirements for three years, 1891-92 to 1893-94, has been submitted by the Director of Public Instruction. A grant of Rs. 1,207 has been allotted for the purpose in a separate Resolution dated the 9th January 1891. The Accountant-General's estimate of Rs. 3,50,000 under this head will accordingly be raised to Rs. 3,51,207.

3. *Government Colleges, General.*—The Accountant-General has reduced the Director's estimate of Rs 3,50,000 under the head of "Salaries—English Colleges" to Rs. 3,39,199, making a deduction of Rs. 58,315 for probable savings, instead of Rs. 47,514 allowed for in the departmental estimate. Looking to the actuals of previous years, the Lieutenant-Governor considers that the Accountant-General's figures should be accepted, but it is necessary to add to them the sum of Rs. 3,000 on account of the salary of an Assistant Professor of History on Rs. 250 a month, recently appointed at the Presidency College, Calcutta. The library grant for the Patna College having been raised from Rs. 135 to Rs. 400, the Accountant-General's estimate of Rs. 4,802 for "Supplies and Services" of English Colleges will be raised by Rs. 265. The Accountant-General has, in the absence of Government sanction, struck out the provision made by the Director for the salary of an additional clerk on Rs. 20 per month for the Calcutta Madrassa. As the appointment has since been sanctioned, the Director's estimate will be retained.

4. *Government Colleges, Professional.*—The Accountant-General has estimated the expenditure of the Civil Engineering College, Howrah, for next year at Rs. 88,200. A sum of Rs. 28,250 will be added to the estimate on account of the following items of expenditure connected with the workshops of the college, which are now payable by the Education Department—

	Rs.
One-third of the salaries of three foremen	2,640
1 European instructor (180—220)	2,480
2 Native instructors (50)	1,200
1 do. instructor (40)	480
5 do. instructors (40—50)	2,850
2 do. ditto (25)	600
Materials and tools for 200 students at Rs. 30 each ...	6,000
Machines, tools, &c.	12,000
Total ...	28,250

A further addition of Rs. 3,210 will be made to the estimate for purchase of tents for the college for three years, 1891-92 to 1893-94, regarding which separate orders have already been issued.

5. *Government Schools, General.*—A provision of Rs. 6,963 has been made by the Director for middle class schools against Rs. 5,706, the actuals of 1889-90. The Accountant-General has raised the estimate to Rs. 9,000, the amount which was provided for the current year. This estimate is now placed at Rs. 10,000 to provide for the increased cost of the Darjeeling Zillah School, which will be raised to the status of a High School. In Government order No. 622, dated the 2nd December 1890, sanction has been accorded to the raising of the Middle English Boarding School at Rangamati in the Hill Tracts of Chittagong to the status of a High school. The present expenditure of the school is Rs. 4,299, and the proposed expenditure was estimated at Rs. 5,079, to meet which a net grant of Rs. 5,000 has been sanctioned, the balance, Rs. 79, being met from schooling fees. A sum of Rs. 701 will accordingly be provided to meet the increased cost of the school. In other respects the Accountant-General's figures are accepted under this head.

6. *Grants-in-aid.*—The departmental estimate under this head amounts to Rs. 6,00,000, which the Accountant-General has reduced to Rs. 5,50,000. For the current year the estimate was placed at Rs. 5,58,000, and the Director has shown that deductions from this are possible on account of lower primary scholarships transferred to District Boards. The Lieutenant-Governor considers that it will be sufficient if the allotment for next year is fixed at Rs. 5,46,000.

7. The Accountant-General's estimates under the remaining heads and sub-heads are accepted, and the total grant for 1891-92 will stand as follows:—

		Rs.
Direction	...	63,000
Inspection	...	3,51,207
Government Colleges, General	...	4,86,505
Ditto, Professional	...	1,30,460
Government Schools, General	...	5,61,701
Ditto, Special	...	1,40,000
Grants-in-aid	...	5,46,000
Scholarships	...	1,76,000
Miscellaneous	...	33,000
Refunds	...	6,000
		24,93,873
Add for rounding	...	127
Total	...	24,94,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, the Director of Public Instruction, and the General Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 348-50.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The 16th January 1891.

H. P.—Reg. No. 9544C—163—16 1-91.

ECCLESIASTICAL BUDGET ESTIMATE FOR 1891-92.

[FILE F $\frac{1\text{-}E}{7}$ 1.]

No. 792Bt., dated Calcutta, the 5th December 1890.

Memo. by—C. R. KIERNANDER, ESQ., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

Ecclesiastical Budget Estimate.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARK
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	*Details of Miscellaneous Ecclesiastical Charges.* Rs.
Ecclesiastical Establishments	1,55,080	1,65,000	76,352	78,368	1,54,720	.....	.....	1,78,000	1,94,167	1,57,000	1,[illegible]	Allowance to Vicar Apostolic, Western Bengal ... . 6,000 Allowance for Ecclesiastical Returns .. 30
Cemetery Establishment ...	5,611	6,000	2,644	2,818	5,462	.. ..	.....		5,910	6,000	6[illegible]	Allowance for the Roman Catholic Church at Chittagong 360 Allowance for annual repairs of church at Chittagong 171
Miscellaneous Ecclesiastical Charges	6,897	7,000	3,396	3,501	6,897	.....	.....		.....	7,000	[illegible]	6,831 Add for rounding ... 169 7,000
Total ..	1,67,588	1,78,000	82,392	84,687	1,67,079	.. ..	.. ..	1,78,000	2,00,077	1,70,000	1,7[illegible]	

Details.

NUMBERS. 1890-91.	NUMBERS. 1891-92.	HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
		ECCLESIASTICAL ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
		CHURCH OF ENGLAND.										
		Salaries.										
4	5	Chaplains (800)	20,628	28,400	8,654	15,849	24,503		48,000	48,000	48,000	Increase due to appointment of a Senior Chaplain to St. Jonh's in place of a Junior Chaplain.
13	12	Junior Chaplains (500)	62,998	78,000	36,947	28,159	65,106		72,000	72,000	72,000	*Vide* remark above.
12	12	Ministers of the Additional Clergy Society and others (10 at 150, 2 at 100)	14,423	20,400	7,783	8,505	16,288		20,400	20,400	20,400	
		Total Salaries ..	1,07,049	1,36,800	53,384	52,513	1,05,897		1,40,400	1,40,400	1,40,400	
		Establishment.										
7	7	Clerks	2,069	1,464	1,013	1,262	2,2[illegible]5		1,464	1,464	1,[illegible]4	
30	38	Servants	5,025	6,624	2,877	2,736	5,613		6,564	6,564	6,564	Decrease of one servant at Buxar.
		Total Establishment ..	7,094	8,088	3,890	3,998	7,888		8,028	8,028	8,0[illegible]	
			1,15,043	1,44,888	57,274				1,48,428	1,48,428	1,48,428	
		Deduct—Probable Savings ..	.. ..	24,754						33,428	33,428	
		Total Church of England ..	1,15,043	1,20,134	57,274	56,511	1,13,785		1,48,428	1,15,000	1,15,000	
		CHURCH OF SCOTLAND.										
		Salaries.										
1	1	Chaplain (800)	9,600	9,600	4,800	4,800	9,600		9,600	9,600		
		Establishment.										
		Establishment Allowance ..	2,220	2,220	925	1,110	2,035		2,220	2,220		
		Total Church of Scotland .	11,820	11,820	5,725	5,910	11,635		11,820	11,820		

Details—concluded.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Paid by Government.	Explanatory Remarks.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General		
ECCLESIASTICAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
Allowances.										
House-rent or allowance	9,395	9,720	4,690	5,079	9,769		10,230	10,230	10,23[illegible]	Increase of Rs 510 for Senior Chaplain of St. John's.
Allowance to Senior Chaplain of Church of Scotland	2,400	2,400	1,200	1,200	2,400		2,400	2,400	2,400	
Travelling allowances	12,514	14,456	5,926	7,372	13,298		15,556	11,386	11,[illegible]	Based on actuals.
Conveyance ditto	45	2,520	.....	.....	.....		2,520	2,520	2,520	As estimated for by the Registrar of the Diocese. The actuals are included under travelling allowances.
Contribution to the Mission Church at Calcutta, &c.	1,000	1,000	.....	1,000	1,000		1,000	1,000	1,000	
Capitation allowance to Wesleyan and Presbyterian Ministers	359	800	181	161	342		... ...	500	[illegible]	Based on actuals.
Total Allowances ...	25,713	30,896	11,997	14,812	26,809		31,706	28,036	[illegible]	
Contingencies.										
House-rent of Archdeacon of Calcutta ...	.....	.....	.....	.....	.....		.....	.....	...	
Office and ground rent ... ... / Rent, rates and taxes ... ... / Miscellaneous	2,432	2,000	1,304	1,100	2,404		2,044	2,044	[illegible]	Estimate of Registrar of the Diocese retained.
Postage charges	72	150	52	35	87		169	100	10[illegible]	Reduced on actuals.
Total Contingencies ...	2,504	2,150	1,356	1,135	2,491		2,213	2,144	[illegible],141	
Total Ecclesiastical Establishments ...	1,55,080	1,65,000	76,352	78,368	1 54,720		1,94,167	1,57,000	1 57,[illegible]	
CEMETERY ESTABLISHMENTS.										
Caretakers in charge of cemeteries	5,611	6,000	2,644	2,818	5,462		5,910	6,000	[illegible]	
Total Cemetery Establishments ...	5,611	6,000	2,644	2,818	5,462		5,910	6,000	[illegible]	

H. P.—Reg. No. 3772C—143—20-12-90

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 798Bt., dated the 5th December 1890, submitting the Ecclesiastical Budget Estimate for 1891-92.

The total expenditure under all heads during 1891-92 has been estimated by the Accountant-General at Rs. 1,70,000, against Rs. 1,78,000, the sanctioned estimate for the current year, and Rs. 1,67,588, the actuals of 1889-90. The Accountant-General's estimates are accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the General Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

No. F $\frac{1\text{-E}}{7}$ 2.

COPY, with a copy of the estimates, forwarded to the Accountant-General, Bengal, for information.

No. F $\frac{1\text{-E}}{7}$ 3.

COPY, with a copy of the estimates, forwarded to the General Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 19th December 1890.

H. P.—Reg. No. 8773C—143—20-12-90.

MEDICAL BUDGET ESTIMATE FOR 1891-92.

[FILE F $\frac{1\text{-E}}{31}$ 1.]

No. 797Bt., dated Fort William, the 8th December 1890.

Memo. by—C. R. KIERNANDER, ESQ., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL PROVINCIAL SERVICES.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical College and School Fees	24,389	25,000	10,978	15,357	26,335	1,000			25,750	26,000	26,000	
Hospital Receipts	64,493	60,000	44,800	19,547	64,347	5,000			61,000	65,000	65,000	
Lunatic Asylum Receipts ...	24,223	22,000	12,938	11,217	24,155	3,000			24,500	25,000	25,000	
Medicines sold by Civil Surgeons	.....	.....	−38	96	58	.....			.....	.....	.....	
Contributions	30,002	30,000	29,999	.....	29,999	.....			30,000	30,000	30,000	
Miscellaneous	4,276	3,000	1,946	1,638	3,584	1,000			4,000	4,000	4,000	
Total ...	1,47,383	1,40,000	1,00,623	47,855	1,48,478	10,000		1,40,000	1,45,250	1,50,000	1,50,000	

GRANT 24.—MEDICAL SERVICES.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MEDICAL COLLEGE AND SCHOOL FEES.										
Fees, fines of Medical College	8,296	25,000	3,614	5,796	9,410		9,000	9,000	9,000	Based on actuals.
Ditto of Campbell Medical School ...							7,500	7,500	7,500	
Ditto of Temple Medical School ...	16,093		7,364	9,561	16,925		3,000	3,000	3,000	
Ditto of Cuttack Medical School ...							250	500	500	
Ditto of Dacca Medical School							6,000	6,000	6,000	
Total ...	24,389	25,000	10,978	15,357	26,335		25,750	26,000	26,000	
HOSPITAL RECEIPTS.										
Fees from paying patients of the General Hospital ...	64,493	60,000	44,800	19,547	64,347		43,000	65,000	65,000	Ditto
Fees from Medical College Hospital							16,600			
Fees from Campbell Hospital							1,400			
Do. from Lock Hospital ...							.....			
Do. from Howrah Hospital ...							.....			
Do. from Mofussil Hospitals...							.....			
Total ...	64,493	60,000	44,800	19,547	64,347		61,000	65,000	65,000	
LUNATIC ASYLUMS.										
Fees from paying patients ...	11,400	21,500	5,919	5,165	11,084		11,500	25,000	25,000	Ditto.
Sale proceeds of manufactured articles	12,823		7,019	6,052	13,071		13,000			
Total ...	24,223	21,500	12,938	11,217	24,155		24,500	25,000	25,000	
MEDICINES SOLD BY CIVIL SURGEONS.										
Sale proceeds of medicines and medical stores	.....	.....	−38	96	58		.....	.....		
CONTRIBUTIONS.										
Contribution from the Calcutta Corporation for the Sealdah Hospital	30,000	30,000	29,999	.....	29,999		30,000	30,000	30,000	
Contribution from private sources	2									
Total ...	30,002	30,000	.....	.....	29,999		30,000	30,000	30,000	
MISCELLANEOUS.										
Miscellaneous	4,276	3,500	1,946	1,638	3,584		4,000	4,000	4,000	Ditto
Total ...	1,47,383	1,40,000	1,00,623	47,855	1,48,478	1,40,000	1,45,250	1,50,000	1,50,000	

185 1/2

GRANT 24.—MEDICAL SERVICES—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Increase.	Decrease	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF EXPENDITURE	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.												
Medical establishment	5,42,872	5,50,000	2,76,050	2,90,784	5,66,834	11,000			6,13,800	5,61,000*	5,51,300	* In 1889-90 the salaries of Civil Hospital Assistants (in sub divisions) were adjusted partly under this head and partly under "Hospitals and Dispensaries." In the current year, however, they are adjusted entirely under the head "Medical establishment," which provides for the charge. The excess provided for is mainly under stores
Hospitals and dispensaries ..	3,82,359	3,55,000	1,89,813	1,71,024	3,60,837	7,000			3,83,700	3,62,000†	3,69,900	† The actuals of 1889-90 include salaries of Civil Hospital Assistants (in sub-divisions) provided for under the above head.
Sanitation and vaccination including Sanitary Board ...	1,84,928	1,85,000	93,438	88,830	1,82,268	12,000			2,14,223	1,97,000	1,97,478	Additional provision in consequence of creation of Sanitary Board.
Grants for medical purposes	3,030	3,000	1,501	1,485	2,986	... .			3,000	3,000	3,000	
Medical College and Schools ..	2,66,754	2,63,000	1,37,781	1,34,046	2,71,827	3 500			2,93,500	2,66,500	2,66,500	*Vide* details.
Lunatic Asylums	1,08,531	1,13,000	50,136	51,996	1,02,132	7,000			1,21,100	1,20,000	1,20,000	Increased provision under "Rents, rates, and taxes."
Lock Hospitals	16,679	17,000	8,020	8,463	16 483	... .			18,250	17,000	17,000	
Chemical Examiner	23,029	24,700	11,640	11,610	23,250	300			25,300	25,000	25,000	*Vide* details.
Refunds	425	300	369	331	700	200			450	500	500	
Deduct—Transferred to 28—Civil Furlough, &c, allowances	.....	... ..	.....	.....	.. ...	... ..		.....	.....	... ..	15,50,678	
Add for rounding	.....	... ..	.....	.	..	..		.. .	..	... ..	 322	
Total ...	15,28,607	15,11,000	7,68,748	7,58,569	15,27,317	41,000		15,34,000	16,46,323	15,52,000	15,51,000	

186

GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
		MEDICAL ESTABLISHMENT.										
		SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General of Civil Hospitals (2,250)	27,161	27,000	13,826	15,172	28,998		27,000	27,000	27,000	
		Establishment.										
1	1	Personal Assistant (250-400) ...	.....	4,800	.....	.....	.....		4,800	4,800	4,800	
	1	Clerk (200) ...	17,297	13,706	7,103	9,184	16,287		2,400	2,400	2,40	
16	15	Clerks below 200							11,928	11,928	11,928	Increase due to increment.
8	8	Servants	570	720	249	341	590		720	720	7	
		Deduct—Probable savings ...	.....	19,226 226								
		Total Establishment ...	17,867	19,000	7,352	9,525	16,877		19,848	19,848	19,848	
		Allowances.										
		Travelling allowances	1,552	1,500	905	443	1,348		2,000	1,500	1,500	
		Hill journey allowance, Darjeeling	912	1,500	262	.....	262		1,552	1,000	1,000	Based on actuals.
		Total Allowances ...	2,464	3,000	1,167	443	1,610		3,552	2,500	2,500	
		Supplies and Services.										
		Petty construction and repairs	.....	.....	.....	.....			.....	.....		
		Contingencies.										
		Telegram charges	119	1,500	79	43	122		1,800	1,500	1,800	The sanctioned contract allotment ending with 1890-91 has been reproduced *pro formâ* with the addition of Rs. 500 for purchase of books which falls under the category of special contingencies.
		Postage charges	688		217	211	428					
		Purchase and repair of furniture	38		.....	250	250					
		Purchase of books	69	500	53	308	361		500	500	500	
		Office expenses and miscellaneous	1,036	.....	425	392	817					
		Total Contingencies ...	1,950	2,000	774	1,204	1,978		2,300	2,000	2,300	
		Total Superintendence ..	49,442	51,000	23,119	6,344	49,463		52,700	51,348	51,048	
		DISTRICT MEDICAL OFFICERS.										
		Salaries.										
2	2	Brigade Surgeons (1,050)	.....	25,279					25,200	25,200	25,200	
3	4	Surgeons-Major (1,050)		37,800					50,400	(a) 50,400	50,400	(a). Provision made for the salaries of four Surgeons-Major at Rs. 1,050 per month each attached to the civil stations at Cuttack, Dacca, Moorshedabad and 24-Pergunnahs, against three in 1890-91.
5	4	Surgeons-Major (950)		57,000					45,600	(b) 45,600	45,600	(b). Provision made for the salaries of four officers at Rs. 950 per month each attached to the civil stations at Backergunge, Chittagong Darjeeling and Rajshahye, against five in 1890-91.
2	3	Surgeons-Major (850)		20,400					30,600	(c) 30,600	[illegible]	(c). Provision made for the salaries of three officers at Rs. 850 per month each attached to the civil stations at Burdwan, Hooghli and Patna against two in 1890-91.

GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers 1890-91.	Numbers 1891-2.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months, ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		MEDICAL ESTABLISHMENT—*contd.*										
		DISTRICT MEDICAL OFFICERS—*contd.*										
		Salaries.										
18	15	Surgeons-Major (750) ...	2,61,770	1,02,000 13,200	1,27,043	1,31,902	2,68,945		1,35,000	(a) 1,35,000	1,35,000	(a). Provision made for the salaries of 15 officers at Rs 750 per month each attached to the civil stations at Balasore, Bhagulpore, Champarun, Durbhunga, Furreedpore, Gya, Hooghly, Loharduggs, Manbhoom, Midnapore, Monghyr, Nuddea, Pooree, Purneah and Shahabad, against 18 in 1890-91
2	3	Surgeons (550) ...							19,800	(b) 19,800	19,800	(b). Provision made for the salaries of three officers attached to the civil stations at Jessore, Mymensingh, and Tipperah at Rs. 550 per month each against two in 1890-91.
2	1	Assistant Surgeons (200) ..	75,427	6,000	39,550	38,612	78,162		2,400	(c) 2,400	2,400	(c). The civil station at Chittagong Hill Tracts is now held by an Uncovenanted Medical Officer, and his pay has been provided for, hence the decrease.
29	32	Assistant Surgeons (in sub-divisions) ...	.....	37,260	.....	.....	.....		47,160	(d) 47,160	47,160	(d). The sub-divisions at Tangail, Nattore, Satkhira, Sewan and Ungool, which were held by Civil Hospital Assistants, are now placed in medical charge of Assistant Surgeons, and the sub-division at Beauseral, which was held by an Assistant Surgeon, is now held by a Hospital Assistant, hence the increase under this head.
11	11	Uncovenanted Medical Officers (4—700, 2—550, 1—450 and 4—350)	81,150	76,200	37,278	40,356	77,634		69,000	(e) 69,000	69,000	(e). Provision made for the salaries of officers attached to the civil stations at Bankura, Beerbhoom, Bogra, Chittagong Hill Tracts, Dinagepore, Dumka, Julpigoree, Khulna, Sarun, Serampore and Singhbhoom, viz., four on Rs. 700 per month each, two at Rs. 550 each, one at Rs. 450, and four at Rs. 350 each.
32	58	Civil Hospital Assistants (in Sub-divisions) ..	.....	25,980	.....	.....	.....		26,280	(f) 26,280	26,280	(f). Decrease in number for the reason given in (d) against an increase in amount due to promotion to higher grades. The actuals on this account have been adjusted partly under "Compounders and Dressers," and partly under "Civil Hospital Assistants."
				4,61,119						4,51,440	4,51,440	
		Deduct—Probable Savings ..	.....	41,119	.....	.....	.....		.....	26,440	26,440	
		Total Salaries ...	4,18,347	4,20,000	2,13,871	2,10,870	4,24,741		4,51,440	4,25,000	4,25,000	
		Establishment.										
45	46	Clerks (on less than 200) ..	16,216	16,257	6,830	8,199	15,029		16,476	16,456	16,456	Increase due to increment.
45	45	Servants	2,942	2,886	1,242	1,468	2,710		2,886	2,886	2,886	
1	1	Hospital Assistant (15) .	10,167	180	9,953	14,014	23,967		180	180	180	
5	5	Compounders and Dressers (10) ...		677					660	660	660	Decrease due to appointment on reduced pay. The high actuals are due to the adjustment under this head of the salaries of Civil Hospital Assistants (in sub-divisions).
		Total Establishment	29,325	20,000	18,025	23,681	41,706		20,182	20,182	20,182	

GRANT 24—MEDICAL SERVICES—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MEDICAL ESTABLISHMENT—*contd.*										
DISTRICT MEDICAL OFFICERS—*contd.*										
Allowances.										
Travelling allowances	13,173	15,000	8,561	4,257	12,818		13,000	13,000	13,000	Part of the charges have been adjusted under Mofussil Hospitals and Dispensaries.
Ditto for sub-divisional establishment	.....	.....	.....	.....	.....		2,578	2,000	2,000	
	..	..	..	.....	..		15,578	15,000	15,000	
Supplies and Services.										
Value of medical stores	19,016	8,000	5,850	14,378	20,228		8,000	18,000	8,000	Increase based on actuals. The supply of medical stores has largly increased and the provision made by the Inspector-General seems insufficient.
Medicines purchased in the country	204	.....	122	61	183		.....	.....	.....	
Freight on stores	.....	.....	.....	.....	.....		.....	.....	.....	
Lotty repairs	9	.....	9	1	10					
Total Supplies and Services	19,229	8,000	5,981	14,440	20,421		8,000	18,000	8,000	
Contingencies.										
Rents, rates and taxes	697	1,200	496	320	816		1,200	1,200	1,200	Estimate of the Inspector-General retained.
Purchase and repair of furniture	188	200	164	40	204		..	200	200	The contract contingent allotment sanctioned in Bengal Government Resolution, dated 22nd June 1889, has been reproduced *pro forma*.
Telegram charges	47	2,600	15	9	24		200	2,600	2,000	
Purchase of books	.....		.....	63	63					
Postage charges	1,263		656	654	1,310		2,000			
Office expenses and miscellaneous	804		296	635	931					
Total Contingencies	2,998	4,000	1,627	1,726	3,353		4,000	4,000	4,000	
Total District Medical Officers	4,83,072	4,67,000	2,48,065	2,54,974	5,03,039		4,99,200	4,82,182	4,72,182	
RESERVE MEDICAL SUBORDINATES—PROVINCIAL.										
NUMBERS. 1890-91. / 1891-92.										
31 / 39 Assistant Surgeons	.....	30,000	4,726	9,204	13,930		37,200	37,200	27,200	Based on the number of medical subordinates now on the list. The major portion of the charges are adjusted under District Medical Officers and Mofussil Hospitals and Dispensaries.
	10,106									
83 / 93 Hospital Assistants	.....	17,340					24,060	24,060	24,060	
Travelling allowances	192	600	140	262	402		640	500	500	Based on actuals.
Deduct—Probable savings	.....	24,940	.....	.....	.....		.....	61,760 / 34,290	61,760 / 34,290	
Total Reserve Medical Subordinates	10,358	32,000	4,866	9,466	14,332		61,900	27,470	27,470	
Total Medical Establishment	5,42,872	5,50,000	2,76,030	2,90,784	5,66,814		6,11,800	5,61,000	5,51,300	
HOSPITALS AND DISPENSARIES.										
PRESIDENCY HOSPITALS AND DISPENSARIES—PROVINCIAL.										
MEDICAL COLLEGE HOSPITAL.										
NUMBERS. 1890-91. / 1891-92.										
Salaries.										
2 / 2 House Surgeons (450)	25,423	10,800	12,229	11,283	23,512		10,800	10,800	10,800	
1 / 1 House Physician (450)		5,400					5,400	5,400	5,400	
6 / 6 Assistant Surgeons (5—100 and 1—200)		8,400					8,400	8,400	8,400	
2 / 2 Apothecary and Assistant Apothecary (200—100)	3,219	3,600	1,567	1,650	3,217		3,600	3,600	3,600	
Total Salaries	28,642	28,200	13,796	12,933	26,729		28,200	28,200	28,200	

GRANT 24 —MEDICAL SERVICES—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		HOSPITALS AND DISPENSARIES—*contd.*										
		PRESIDENCY HOSPITALS AND DISPENSARIES PROVINCIAL—*contd.*										
		MEDICAL COLLEGE HOSPITAL—*contd.*										
		Establishment.										
1	1	Steward (*50) ...	3,000	3,000	1,500	1,500	3,000		3,000	3,000	3,000	
14	14	Compounders, Dressers and Matrons ...	4,630	2,304	1,935	2,322	4,257		2,304	2,304	2,304	The actuals include pay of Sergeant Cutler and Cutler provided under "Servants."
		Unpaid Native Medical Pupils .	213	.....	.....	.....	.....		.....	.....	.	
		Hospital Assistants	.....	.....	.....	.....	.....		.....	.....	...	
4	4	Clerks	2,217	1,920	925	1,110	2,035		1,920	1,920	920	
169	169	Servants	13,771	16,626	5,741	6,882	12,623		16,626	16,626	16,626	*Vide* remarks above.
		Temporary establishment ...	.....	... ..	.....	.....	.....		.....	.....		
		Total Establishment ..	23,831	23,850	10,101	11,814	21,915		23,850	23,850	[illegible] 50	
		Allowances.										
		Travelling allowances	476	800	194	103	297		800	500	500	Based on actuals.
		Allowances for attending Educational Institutions ...	.. ..	.....	.....	.....	.....		.....	.....		
		Total Allowances ...	476	800	194	103	297		800	500	500	
		Supplies and Services.										
		Medical stores	4,929	9,000	3,424	203	3,627		9,000	5,000	5,000	Reduced with reference to actuals.
		Petty construction and repairs	...	.. .	.. ..	...	...		...	...		
		Diet and clothing of patients	33,041	34,000	16,554	19,753	36,307		46,200	36,000	36,000	The Inspector-General explains that the estimate has been based on the quantity issued to Christians and Natives in 1889-90, but in view of the actuals of 1889-90 and the 12 months ended 30th September 1890, I do not propose a higher figure than 36 000 being taken. This sum represents the estimated charge for diet of patients only, which falls under the category of regular contingencies.
		Cost of country medicines	719	..	397	400	797		... ..	... ..		
		Total Supplies and Services	38,689	43,000	20,375	20,356	40,731		55,200	41,000	41,000	
		Contingencies.										
		Rents, rates and taxes	11,636	9,950	5,260	5,262	10,521		10,478	10,478	10,478	Estimates of Inspector-General retained.
		Postage charges	.. .									
		Purchase of books and publications	.....									
		Purchase and repair of furniture	57	12,000	5,557	5,914	11,471		18,322	12,000	16,600	The contract contingencies allotment as sanctioned in Bengal Government Resolution dated 22nd June 1889, has been reproduced *pro forma.*
		Office expenses and miscellaneous	10,307									
		Total Contingencies ..	22,000	21 950	10,816	11,176	21,992		28,800	22,478	27,078	
		Total Medical College Hospital	1,13,638	1,17,800	55,282	56,382	1,11 664		1,36,850	1,16,028	1,20,628	
		GENERAL HOSPITAL.										
		Salaries.										
3	3	House Surgeons (1,050, 900, and 800) . .	34,219	33,000	16,718	16,705	33,423		33,000	33,000	33,000	Provision made in 1890-91 under Apothecary, &c., hence the decrease in number and amount under that head.
	1	Assistant to Superintendent House Physicians							2,160	2,160	2,160	
5	4	Assistant Surgeons Apothecary and Assistant Apothecaries (1—200, 4—125	7,791	9,120	3,325	3,194	6,519		6,960	6,960	6,960	*Vide* remarks above.
		Total Salaries ..	42,010	42,120	20,043	19,899	39,942		42,120	42,120	42,120	

GRANT 24—MEDICAL SERVICES—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HOSPITALS AND DISPENSARIES—*continued.*										
		PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*										
		GENERAL HOSPITAL—*contd.*										
		Establishment.										
5	5	Compounders and Dressers ...	492	492	205	245	450		492	492	492	
3	3	Clerks	1,092	1,092	455	546	1,001		1,092	1,092	1,092	
134	134	Servants	11,275	11,850	4,693	5,646	10,339		11,850	11,850	11,850	
5	5	Small-pox establishment ...	286	504	138	179	317		504	504	504	
		Total establishment	13,145	13,938	5,491	6,616	12,107		13,938	13,938	13,938	
		Allowances.										
		Travelling allowances ...	1,554	900	817	711	1,528		1,542	1,542	1,542	Increased on actuals.
		Supplies and Services.										
		Medical stores	5,451	5,000	5,043	345	5,388		5,000	5,000	5,000	Inspector-General's estimate retained; actuals suggest a slightly higher figure being taken.
		Petty construction and repairs	195	.....	105	75	180		.....	.....	.....	
		Diet and clothing of patients ...	35,681	35,000	19,136	14,984	34,120		35,000	35,000	35,000	Represents the charge for diet of patients only which falls under the category of Regular contingencies.
		Cost of country medicine ...	391	.....	241	106	347		.....	.....		
		Total Supplies and Services ...	41,718	40,000	24,525	15,510	40,035		40,000	40,000	40,000	
		Contingencies.										
		Rents, rates and taxes ...	442	800	442	.....	442		3,000	3,000	3,000	Inspector-General's estimate retained, based on demands.
		Purchase of books and publications										
		Purchase and repair of furniture	8,413	11,800	3,949	2,538	6,487		11,800	11,800	11,800	The contract contingent grant, as sanctioned in Bengal Government Resolution, dated 22nd June 1889, reproduced *pro formâ* Rs. 12,000 less Rs. 200 provided for under Mofussil hospitals and dispensaries.
		Postage charges										
		Office expenses and miscellaneous										
		Total Contingencies ...	8,855	12,600	4,391	2,538	6,929		14,800	14,800	14,800	
		Total General Hospital ...	1,07,282	1,09,558	55,267	45,274	1,00,541		1,12,400	1,12,400	1,12,400	
		CAMPBELL HOSPITAL.										
		Salaries.										
1	1	Superintendent (300)	3,600	3,600	1,800	1,551	3,351		3,600	3,600	3,600	
5	5	Assistant Surgeons (50) ..	3,284	3,000	1,533	1,495	3,028		3,000	3,000	3,000	
2	2	Apothecary and Assistant Apothecary (250, 100)	4,200	4,200	2,100	2,100	4,200		4,200	4,200	4,200	
		Total Salaries ...	11,084	10,800	5,433	5,146	10,579		10,800	10,800	10,800	
		Establishment.										
7	7	Compounders and Dressers ...	735	768	416	319	735		768	768	768	
		Hospital Assistants	84	.....	31	63	94		.....	.....	.....	
4	4	Clerks	1,920	1,920	960	960	1,920		1,920	1,920	1,920	
133	133	Servants	11,115	11,046	5,578	5,509	11,087		11,046	11,046	11,046	
		Small-pox establishment	303	800	149	537	686		800	800	800	
		Temporary establishment ...	182	.....	182	.....	182		...	.....	.....	
		Total Establishment	14,339	14,534	7,316	7,388	14,704		14,534	14,534	14,534	
		Allowances.										
		Travelling allowances ..	235	100	3	121	124		328	250	250	Increased on actuals.
		Supplies and Services.										
		Medical stores	1,954	2,000	1,278	592	1,870		2,000	2,000	2,000	
		Petty construction and repairs	1,587	.....	1,587	1	1,588		..	.	.....	
		Diet and clothing of patients	30,338	22,000	19,742	11,808	31,550		25,100	28,000	28,000	Increased on actuals. It represents the charge for diet of patients only. The high actuals in 1889-90 have been covered by an additional grant, *vide* Government of Bengal letter No. $F \frac{1-C}{7}$ 15, dated 27th November 1889.
		Fishing and grazing charges ..	538	.....	399	331	730		.....	.....		
		Cost of country medicines ..	304	.....	191	144	335		.....	.....		
		Total Supplies and Services ...	34,121	24,000	23,197	12,876	36,073		27,100	30,000	30,000	

GRANT 24.—MEDICAL SERVICES—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*continued.*										
HOSPITALS AND DISPENSARIES—*continued.*										
PRESIDENCY HOSPITALS AND DISPENSARIES—*continued.*										
CAMPBELL HOSPITAL—*contd.*										
Contingencies.										
Purchase and repair of furniture	1,581	.....	1,581	40	1,621		.....	.....	.....	
Postage charges ...	5		5	5	10					
Purchase of books and publications	.....	6,000	...	.....	.....		9,000	6,000	9,000	The contract contingent grant as sanctioned in Bengal Government Resolution, dated 22nd June 1889, reproduced *pro formâ.*
Office expenses and miscellaneous	3,185		1,908	1,981	3,889					
Rents, rates and taxes	295	188	95	93	188		188	188	188	
Total Contingencies ..	5,066	6,188	3,589	2,119	5,708		9,188	6,188	9,188	
Total Campbell Hospital ...	64,845	55,622	39,538	27,650	67,188		61,950	61,772	64,772	
MOFUSSIL HOSPITALS AND DISPENSARIES—PROVINCIAL										
NUMBERS 1890-91. / 1891-92.										
Salaries.										
1 / 1 Superintendent (200) ..		2,400					2,400	2,400	2,400	
1 / 1 Assistant Surgeon (200)		2,400					2,400	2,400	2,400	
... Assistant Surgeon		.....					.....	.....	.....	
. ... Assistant Surgeon	10,414		5,380	5,822	11,202					
		.....					.....	.....	.....	
1 / 1 Assistant Surgeon (100)		1,200					1,200	1,200	1,200	
5 / 5 Assistant Surgeons (varying from 25 to 75) .. .		3,180					3,420	3,420	3,420	Allowance of Assistant Surgeon in medical charge of Ungool sub-division at Rs. 20 per month for holding charge of dispensary provided for.
23 / 25 Civil Hospital Assistants .	29,857	7,290	9,247	5,609	14,855		6,960	6,960	6,960	Decrease due to removal of officers from the charge of the dispensaries at Bandipur, Rohati and Dwarbasiny since they are held by non official men The high actuals are due to the adjustment of salaries of Civil Hospital Assistants (in sub-division.)
		16,470						16,380	16,380	
Deduct—Probable savings ...	.....	744	..		. .		..	421	421	
Total Salaries ..	40,271	15,726	14,627	11,430	26 057		16,380	15 959	15,959	
Establishment										
5 / 5 Compounders and dressers ...	1,501	936	644	709	1,353		936	936	936	
. .. Clerks	243	....	213	63	306		...	..	.	
16 / 16 Servants	1,924	2,028	814	1,009	1,813		2 028	2,028	2,028	
Total Establishment	3,668	2,964	1,691	1,781	3,472		2 964	2 964	2,964	
Allowances.										
Allowance for attending educational institutions	5,888	4,800	2,975	2,576	5,551		4,200	4,200	4,200	Decrease due to reduced allowance for holding medical charge of the Hooghly College, the appointment now being held by an Assistant Surgeon in place of a Civil Surgeon.
Travelling allowance of officers	1,602	2,000	2,215	1,315	4,866		2,000	2,000	2,000	The actuals include part of the charges provided for under Travelling Allowance, district medical offices.
Ditto of establishment ...	2,504			1,336						
Total allowance ...	10,054	6,8 0	5,190	5,227	10,417		6,200	6,200	6 200	
Supplies and Services										
Medical stores	.....	1,630	.....	131	131		1,000	1,000	1,000	Actuals included under value of medical stores.
Petty construction and repairs	21	.....	10	42	52		.....	... .	.....	
Diet and clothing of patients	118	528	33	25	58		500	500	500	Represents charge for diet of patients only which falls under the category of regular contingencies.
Cost of country medicines ..	121	.....	51	39	90		.....	...	.....	
Total Supplies and Services ...	280	2,158	94	237	331		1,500	1,500	1,500	
Contingencies.										
Rents, rates and taxes ...	60	500	... ..	40	40		500	500	500	Inspector-General's estimate retained.
Telegram charges	.....		....	.....	.....					
Purchase of furniture	67		67	.....	67					
Postage charges	14		.....	3	3					
Purchase of books and publications	... ..	200	.. ...	.....	.....		456	200	500	Represents portion of the contract contingent grant Rs. 12,000 sanctioned in Bengal Government Resolution, dated 22nd June 1889, *vide* note under General Hospital.
Office expenses and miscellaneous	237		152	185	337					
Total Contingencies ...	378	700	219	228	447		956	700	1,000	
Total Mofussil Hospitals and Dispensaries	54,651	28 348	21,8[illegible]1	18,9 3	40,724		28 000	27,328	27,628	

GRANT 24.—MEDICAL SERVICES—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget, estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Proposed by Government.	EXPLANATORY REMARKS
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
HOSPITALS AND DISPENSARIES—*contd.*										
GRANT TO HOSPITALS AND DISPENSARIES—PROVINCIAL.										
Calcutta Mayo Hospital ...	34,000	34,000	13,500	20,500	34,000		34,000	34,000	34,000	
Howrah General Hospital ...	5,127	5,400	2,589	1,230	3,819		5,400	5,400	5,400	
Canning Town Dispensary ..	120	120	60	70	130		120	120	120	
Banpur Dispensary in the Puri district	... ..	576	... .	.....	.....		576	576	576	
Ferozepore and Bhola Dispensary	120	120	60	60	120		120	120	120	
Contai Dispensary	390	360	210	150	360		360	360	[illegible]	
Diwarbassiny Dispensary ...	... ..	.. ...	.. ...	...	.....		150	150	[illegible]	*Vide* Bengal Government No. 1 $\frac{D}{23}$, dated 9th September 1890.
Maldah Dispensary	60	60	30	30	60		60	60	60	
Dispensaries in the Sonthal Pergunnahs	610	600	400	270	670		600	600	[illegible]	
Cox's Bazar Dispensary ...	507	480	267	280	547		480	480	0	
Dehree Irrigation Hospital ...	300	300	200	100	300		300	300	300	
Other Hospitals and Dispensaries in the Presidency .	709	1,200	589	. ..	589		1,200	1,200	1,200	
Bhudruck Dispensary	. . ..	...	... .	.. .	.....		.....	.....	..	
Buxa Bhootan (in Julpigoree)	....	456	... .	... ..	. ...		456	456	456	*Vide* Bengal Government No. 4 $\frac{M}{2}$ 17, dated 2nd July 1889, and No. $\frac{M}{2}$ 5, dated 5th July 1890.
Other grants .	.. ...	.....	.	.. .	.....		655	655	655	
Grant to dispensaries in Government estates . ..	... ..	... ..	... ..	... .	. .		. ...	... .	... ..	
Narory Dispensary in Dacca ..	... ..	..	.....	125	125		...	... .		
Rounding	. ..	.. ...			.. ..		23	. . ..		
Total Grant to Hospitals and Dispensaries—Provincial	41,043	41,672	17,905	22,815	40,720		44,500	44,477	44,477	
TOTAL HOSPITALS AND DISPENSARIES—PROVINCIAL ..	3,82,359	3,55,000	1,89,813	1,71,024	3,60,837		3,83,700	3,02,000	3, [illegible]	
SANITATION AND VACCINATION.										
Sanitary Commissioner (1,440)	14,527	15,840	7,320	8,170	15,490		17,280	17,280	-	Increase due to increment.

NUMBERS. 1890-91	1891-92									
		Establishment								
6	6	Superintendents (variable)	44,128	43,600	21,785	22,818	44,603	44,800	44,800	44,800	Ditto ditto.
13	13	Deputy Superintendents	22,932	23,250	11,045	11,912	23,957	22,050	22,050	22,050	Decrease due to the appointment of a 3rd grade in place of a 1st grade Assistant Surgeon retired.
106	117	Vaccine Inspectors	25,700	30,015	13,267	12,592	25,859	34,265	(1)34,265	34,265	(1) Increase due to appointment of one Inspector for Darjeeling Circle Animal Vaccination Depot, and one special Inspector for the Suburbs of Calcutta; *vide* Bengal Government No. 8 $\frac{IV}{2}$ 18, dated 26th February 1890, and No. 8 $\frac{4-8}{2}$ 4, dated 8th September 1890. It includes provision for the following:—(*a*) Rupees 1,050 for three Inspectors for Bengal Circle, for which the Sanitary Commissioner states application will be made. (*b*) Rupees 2,560 for eight Inspectors two each for Bengal Circle and Orissa Circle, and four or Rajshahye Circle application, for which has already been submitted to Government Against the increase above stated, there is a decrease of Rs 740 due to the salaries of two Inspectors for Bengal Circle provided for in last year's Budget which will not be required.
155	102	Vaccinators and assistants	15,988	14,054	7,490	5,575	13,065	11,069	(2)11,069	11,069	(2) Decrease of Rs 3,165 due to the abolition of the posts of 54 vaccinators in the Orissa Circle, against an increase of one vaccinator on Rs 180 in the Darjeeling Circle Animal Vaccination Depôt.

GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1889-90.	Actuals of 12 months ending 30th September 1890. Last six months of 1890-91.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SANITATION AND VACCINATION—*contd.*										
		Establishment.—contd.										
62	96	Clerks ...	17,350	21,051	7,298	9,006	16,304		21,681	(1)21,681	21,681	(1) Increase due to increment and to the appointment of two servants for the Darjeeling Circle Animal Vaccination Depôt, *vide* Bengal Government No. 8 $\frac{IV}{2}$ 12, dated 26th February 1890. It includes provision made for the following:— (*a*) Rupees 180 for proposed increase of pay to the clerks of the office of Superintendent of Vaccination, Orissa Rajshahye and Bengal Circles for which the Sanitary Commissioner states application has been made to Government. (*b*) Rupees 114 due to appointment of three servants, two for Bengal Circle and one for Rajshahye Circle, and Rs. 24 to the increased pay of a peon in Darjeeling Circle, against a decrease of a peon at Rs. 60.
		Servants ..	2,178		970	1,219	2,189		... ..	... ..	...	
		Temporary establishment ...	14		14	80	94		.....	.....	... ..	
				1,31,970					•	1,33,865	1,33,865	
		Deduct—Probable savings ...	.....	7,610	... ..	... ..	... .		.....	12,145	12,145	
		Total Establishment ...	1,28,290	1,24,360	62,769	63,202	1,25,97		1,33,865	1,21,720	1,21,720	
		Allowances.										
		Travelling allowances	33,492	36,200	17,479	13,389	30,868		39,500	(2)35,400	35,400	(2) Based on actuals.
		Hill journey allowances ..	490	600	490	77	567		600	600	600	
		Total Allowances ...	33,982	36,800	17,969	13,466	31,435		40,100	36,000	36,000	
		Supplies and Services.										
		Medical stores	1,421	2,000	1,421	.....	1,421		2,000	2000	2 000	
		Petty construction and repairs	21	... ..	17	4	21		.....	.....	.	
		Purchase of tents	25	... .	25	.....	25		.. ..	...	1.	
		Total Supplies and Services ...	1,467	2,000	1,463	4	1,467		2,000	2,000	2,475	
		Contingencies.										
		Rents, rates and taxes	1,760	.....	931	785	1,716					Represents the charges for contract contingencies of the Sanitary Commissioner (Rs 1,000) and Vaccination (Rs. 1 800) as sanctioned in Bengal Government resolution, dated 22nd June 1889, plus the charges for Regular and Special contingencies. The increase is due chiefly to ground rent for the Darjeeling, Animal Vaccination Depôt *vide* Bengal Government No. 8 $\frac{IV}{2}$ 12, dated 26th February 1890, and to provision being made for office rent of Deputy Superintendents of Darjeeling Circle, application for which the Sanitary Commissioner explains has already been made to Government.
		Telegram charges	148	.....	54	41	95					
		Postage charges ...	1,002	... .	564	426	990					
		Purchase and repairs of furniture	114	...	73	113	186		8,450	8,000	8,000	
		Purchase of books	588	.....	588	.....	588					
		Office expenses and miscellaneous	3,050	... ..	1,707	1,730	3,437					
		Total Contingencies ...	6,662	6,000	3,917	3,095	7,012		8,450	8,000	0	
		Total Sanitation and Vaccination	1,84,928	1,85,000	93,438	88,830	1,82,268		2,01,695	1,85,000	478	

GRANT 24—MEDICAL SERVICES—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		SANITATION AND VACCINATION—*concld.*										
		Sanitary Board.										
		Sanitary Engineer (800) ...	.....	.....	.....	893	893		9,600	9,600	9,600	
		Establishment.										
...	1	Draftsman ...	.....	.....	.....	.....	.....		600	600	600	
...	1	Clerk	.....	.....	.....	.....	.....		360	360	360	
...	2	Servants	.....	.....	.....	.....	.....		168	168	168	
										1,128	1,128	
		Deduct—Probable savings	.....	.....	.....	.....	.....		.....	28	28	
		Total Establishment	.....	.....	.....	.....	.....		1,128	1,100	1,100	*Vide* Bengal Government Resolution No. 1811, dated 18th September 1890.
		Travelling allowance of Engineer	.....	.....	.....	.....	.....		1,500	1,000	1,000	
		Contract contingencies ...	.....	.....	.....	.....	.....		300	300	300	
		Total Sanitary Board ...	.....	.....	.....	893	893		12,528	12,000	12,000	
		Grants for medical purposes										
		Expenses during the prevalence of endemics	2,505	.....	1,096	1,215	2,331		.....	.....	.....	
		Grants for medical stores ...	525	.....	405	250	655		.....	.....	.....	
		Total Grants for Medical Purposes	3,030	3,000	1,501	1,485	2,986		3,000	3,000	3,000	
		MEDICAL SCHOOLS AND COLLEGES.										
		MEDICAL COLLEGE.										
		Salaries.										
1	1	Principal (1,800)	21,600	21,600	10,800	10,800	21,600		21,600	21,600	21,600	
10	10	Professors (1—1,075, 4—1,375, 1—1,050 and 4—200)	1,08,625	1,12,200	54,474	57,677	1,12,151		1,08,300	1,08,300	1,08,300	Decrease due to appointment of lower grade officers.
		Assistant Professor of Chemistry	.....	.....	.....	.....	.....		.....	.....	.....	
1	1	Demonstrator (300)										
1	1	Assistant Demonstrator (150)	3,750	5,400	2,700	2,700	5,400		5,400	5,400	5,400	
				1,39,200								
		Deduct—Probable savings	.....	5,200								
		Total Salaries ...	1,33,975	1,34,000	67,974	71,177	1,39,151		1,35,300	1,35,300	1,35,300	
		Establishment.										
		Hostel for Native Ladies' establishment ..	870	870	435	435	870		870	870	870	
8	8	Assistants and others in the Museum ...	2,088	2,736	1,044	1,044	2,088		2,736	2,736	2,736	
5	5	Clerks	2,520	2,640	1,050	1,260	2,310		2,640	2,640	2,640	
33	30	Servants	1,958	2,559	802	960	1,762		2,169	2,169	2,[illegible]	Decrease of three servants provided for under Chemical Examiner, *vide* Bengal Government No. $\frac{C}{17}$, dated 28th July 1890.
8	8	Pupil Dais ...	582	576	294	294	588		576	576	576	
13	13	„ Nurses	1,932	3,120	1,053	1,047	2,[illegible]80		3,120	3,120	3,120	
		Temporary establishment .	243	.....	243	39	282		.....	.....	.....	
		Extra establishment for dissecting season ...	1,383	495	433	6	1,050		495	495	495	
		Total Establishment	11,498	12,906	5,339	5,691	11,030		12,606	12,606	12,606	

GRANT 24.—MEDICAL SERVICES—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
MEDICAL COLLEGE AND SCHOOLS—*contd.*										
MEDICAL COLLEGE—*contd.*										
Allowances.										
Travelling allowances	171	698	158	43	201		423	250	250	Reduced on actuals.
Supplies and Services.										
Scholarships and stipends ...	4,210	4,300	2,138	2,656	4,794		4,300	4,300	4,300	
Diet to female ...	...	1,920	..	.....	...		1,920	1,920	1,920	
Cost of medical stores ...	6,873	1,000	6,873	319	7,192		1,000	1,000	1,000	Inspector-General's estimate retained, which is based on the average actuals of the past three years. The high charge in 1889-90 represents cost of medical stores supplied from the Government Store Depôt.
Prizes ...	774	500	131	674	805		500	800	800	Increased on actuals.
Cost of mathematical stores	... ..	500	.....	... ..	.....		.....	100	100	A nominal provision made to meet charges that may arise.
Other miscellaneous charges .	.....		.....	.. ...	.....		.....			
Petty construction and repairs	125		125	.....	125		...			
Total Supplies and Services	11,983	8,220	9,267	3,649	12,916		7,720	8,120	[illegible]	
Contingencies.										
Rents, rates and taxes	4,530	4,051	2,031	2,030	4,063		4,051	4,051	4,051	
Postage charges	46	4,500	24	22	46		4,500	(a) 4,500	4,500	
Telegram charges	11		11	4	15					
Purchase and repair of furniture	384		325	132	457					
Purchase of books	986		543	620	1,163		1,000	1,000	1,000	(a) The contract contingent grant as sanctioned in Bengal Government Resolution dated 22nd June 1889, reproduced *pro formâ*.
Miscellaneous	2,546		1,556	663	2,219					
Total Contingencies ..	8,493	8,551	4,512	3,471	7,983		9,551	9,551	9,551	
Total Medical College ...	1,66,189	1,64,465	87,250	84,031	1,71,281		1,65,600	1,65,827	[illegible]	
MEDICAL SCHOOLS.										
NUMBERS. 1890-91. / 1891-92.										
Salaries.										
4 / 4 Superintendents (3—250, 1—150)	10,800	10,800	5,400	5,144	10,544		10,800	10,800	10,200	
22 / 22 Teachers ..	66,278	52,620	33,134	33,761	66,795		53,220	53,220	53,820	Increased rate of pay to a Teacher, Patna Medical School, promoted to higher grade provided for. The actuals include pay of chemical and anatomical assistants provided for under Establishment.
7 / 7 Demonstrators and Assistant Demonstrators		9,360					9,360	9,360	9,360	
Deduct—Probable savings	.. ...	...	.....	.....	.. ...		.....	73,380 27	73,380 27	
Total Salaries ...	77,078	72,780	38,534	38,805	77,339		73,380	73,353	73,353	
Establishment.										
2 / 2 Chemical Assistants .	... ..	1,020	.....	55	55		1,020	1,020	1,020	*Vide* remarks above.
3 Anatomical Assistants ...	.....	1,260	.....	.. .			1,260	1,260	1,260	
3 / 3 Injectors and taxidermists ..	419	720	175	284	459		720	720	720	
7 / 7 Peons	3,782	2,880	1,718	1,823	3,541		2,880	2,880	2,880	
30 / 32 Servants ...	2,415	2,454	1,152	1,256	2,408		2,478	2,478	2,478	
Extra establishment for dissecting season ..	675	565	552	150	702		565	565	565	
Total Establishment	7,241	8,899	3,597	3,568	7,165		8,923	8,923	8,923	
Allowances.										
Travelling allowances ..	329	168	83	193	276		357	357	357	Increased on actuals.
Supplies and Services.										
Scholarships and stipends ...	8,762	9,000	4,425	4,382	8,807		9,000	9,000	9,000	
Cost of medical stores ...	548	800	115	58	173		600	600	[illegible]	Reduced with reference to actuals
Prizes	200	400		200	200		500	300	[illegible]	
Cost of mathematical stores			.	..	.		.. ...	.. ..		Ditto ditto.
Other miscellaneous charges .	..	240	.. .	..	.		... ..	... ..		
Petty construction and repairs	2	.	.....	5	5		.....	...	.. .	Provided for below.
Total Supplies and Services ...	9,512	10,440	4,540	4,645	9,185		10,100	9,900	9,[illegible]	

GRANT 24—MEDICAL SERVICES—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890 — Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92 — Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Paid by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs	
MEDICAL COLLEGE AND SCHOOLS—*contd.*										
MEDICAL SCHOOLS—*contd.*										
Contingencies.										
Purchase of books	240		240	60	300		240	240	[illegible]	
Rents, rates and taxes	1,715	1,500	1,425	788	2,213		1,700	1,700	1,700	Estimate of Inspector-General retained.
Telegram charges	8	..	8	.. ..	8		.	... ..	.....	
Postage charges	57	2,100	13	25	38		2,100	(a) 2,100	2,100	(a) Represents Rs 600, the contract contingent grant sanctioned in Bengal Government Resolution, dated 22nd June 1889, for Campbell Medical School, plus Rs. 1,500 for contingencies of other Medical schools.
Purchase and repairs of furniture	229		205	72	277					
Office expenses and miscellaneous	4,156	2,648	1,886	1,859	3,745		4,100	(b) 4,100	4,100	(b) Includes provision made for the up-keep of omnibus for the Campbell Medical School—Bengal Government orders ending with No. 313 dated 13th May 1890.
Total Contingencies ..	6 405	6,248	3,777	2,804	6,581		8,140	8,140	140	
Total Medical Schools ..	1,00 565	9[illegible],535	50,531	50,015	1,00,546		1,00,900	1,00,673	1,00,673	
Total Medical College and Schools	2,66,754	2,69,000	1,37,781	1,34,146	2,71 827		2,66,500	2,66,500	2,66,500	
LUNATIC ASYLUMS										
NUMBERS 1890-91 / 1891-92										
Salaries.										
4 / 4 Superintendents (3—250—150)	10,813	10,800	5,413	4,034	9,447		10,800	10,800	10,800	
2 / 2 Deputy Superintendents (250)..	6,000	6,000	2,500	3,000	5,500		6,000	6,000	6,000	
Deduct—Probable savings	. ..	.. ...	.. ..		.. ..		..		.	
Total Salaries ...	16,813	16,800	7,913	7,034	14,947		16,800	16,800		
Establishment.										
6 / 6 Native doctors	1,976	2,016	831	1,000	1,831		1,836	1,836	1,[illegible]	Pay of Civil Hospital Assistant of Dullunda Lunatic Asylum reduced from Rs 25 to Rs. 10 per mensem.
1 / 1 Compounder and dresser	88	96	32	32	64		96	96	96	
4 / 4 Matrons	1 835	2,520	750	1 040	1,790		2 520	2 520	2 520	
5 / 5 Overseers	5,150	5 160	2 150	2,712	4,862		5,160	5,160	5,160	
6 / 6 Clerks .. .	2,178	2,628	837	1,014	1,851		2,628	2,628	[illegible]	
64 / 64 Guards	19,049	5,262	8,065	9,490	17,555		5,286	5,286	5,286	The sanctioned pay of two guards at Rs 6 per mensem each was hitherto erroneously provided for at Rs. 5 per mensem each.
212 / 212 Servants		17,616					17,616	17,616	17,616	
12 / 12 Temporary manufacturing establishment	1,047	2,160	441	1,351	1,792		2,160	2,160	2,160	
Temporary establishment	1,757	. ...	680	. .	680		.		... ..	
		37,458					37,3 2	37,[illegible]2	37 [illegible]2	
Deduct—Probable savings ...	..	58	.. .	..	.		2	1,102	1,102	
Total Establishment .	33,080	37,400	13,786	16,639	30,425		37 3 0	36,200	36,200	
Allowances.										
Travelling allowance	... ..	100	..	... ..	.		100	100	100	
Supplies and Services.										
Petty constructions and repairs	512	... ..	104	48	152		...	...	.....	
Cost of medical stores . ..	424	500	344	31	375		500	500	500	
Country medicines	88	..	46	38	84		..		..	
Diet and clothing ..	28,806	27,000	13,134	17,447	30,581		30,000	30,000	30	Represents the charge for diet of patients only, which falls under the category of Regular contingencies.
Raw materials for manufacture	22,117	30,400	16,996	7,672	18,668		. .		.....	
Road expenses of lunatics ..	. . ..	..	. .	298	298				..	Provided for separately, included in Rs. 30,400—see above.
Total Supplies and Services	51,746	57,900	24 624	25,534	50,158		30,500	30,500	30,000	

195

GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		MEDICAL COLLEGE AND SCHOOLS—*contd.*										
		MEDICAL COLLEGE—*contd.*										
		Allowances.										
		Travelling allowances	171	698	158	43	201		423	250	250	Reduced on actuals.
		Supplies and Services.										
		Scholarships and stipends ..	4,210	4,300	2,138	2,656	4,794		4,300	4,300	4,300	
		Ditto to female	...	1,920	..	.....	.....		1,920	1,920	1,920	
		Cost of medical stores ...	6,873	1,000	6,873	319	7,192		1,000	1,000	1,000	Inspector-General's estimate retained, which is based on the average actuals of the past three years. The high charge in 1889-90 represents cost of medical stores supplied from the Government Store Depôt.
		Prizes	774	500	131	674	805		500	800	800	Increased on actuals.
		Cost of mathematical stores .	... ..		... ..	... ..	.....		.....			
		Other miscellaneous charges	.....	500	... ..	.. ...	.....		.....	100	100	A nominal provision made to meet charges that may arise.
		Petty construction and repairs	125		125	.. ...	125		.. ...			
		Total Supplies and Services	11,982	8,220	9,267	3,649	12,916		7,720	8,120	8,120	
		Contingencies.										
		Rents rates and taxes	4,520	4,051	2,133	2,080	4,063		4,051	4,051	4,051	
		Postage charges	44		24	22	46					
		Telegram charges	11		11	4	15		4,500	(a) 4,500	4,500	
		Purchase and repair of furniture	384	4,500	325	132	457					
		Purchase of books	986		503	620	1,123		1,000	1,000	1,000	(a) The contract contingent grant as sanctioned in Bengal Government Resolution dated 22nd June 1889, reproduced *pro forma*.
		Miscellaneous ...	2,546		1,556	663	2,219					
		Total Contingencies ..	8,493	8,551	4,512	3,471	7,983		9,551	9,551	9,551	
		Total Medical College ...	1,66,189	1,64,465	87,250	84,031	1,71,281		1,65,600	1,65,827	1,65,827	
		MEDICAL SCHOOLS.										
		Salaries.										
4	4	Superintendents (3—250, 1—150)	10,800	10,800	5,400	5,144	10,544		10,800	10,800	10,800	
22	22	Teachers ...	66,278	52,620	33,134	33,661	66,795		53,220	53,220	53,820	Increased rate of pay to a Teacher, Patna Medical School, promoted to higher grade provided for.
7	7	Demonstrators and Assistant Demonstrators		9,360					9,360	9,360	9,360	The actuals include pay of chemical and anatomical assistants provided for under Establishment.
		Deduct—Probable savings	... ..	... ..	.....	.....	.. ...		.....	73,380	73,380	
										27	27	
		Total Salaries ...	77,078	72,780	38,534	38,805	77,339		73,380	73,353	73,353	
		Establishment.										
2	2	Chemical Assistants .	... ..	1,020	.....	55	55		1,020	1,020	1,020	*Vide* remarks above.
	3	Anatomical Assistants	.....	1,260	.....	.....	.. .		1,260	1,260	1,260	
3	3	Injectors and taxidermists ...	419	720	175	284	459		720	720	720	
7	7	Clerks	3,792	2,880	1,718	1,823	3,541		2,880	2,880	2,880	
30	32	Servants ..	2,415	2,454	1,152	1,256	2,408		2,478	2,478	2,478	
		Extra establishment for dissecting season ...	675	565	552	150	702		565	565	565	
		Total Establishment .. .	7,241	8,899	3,597	3,568	7,165		8,923	8,923	[illegible]	
		Allowances.										
		Travelling allowances ..	329	168	83	193	276		357	357	357	Increased on actuals.
		Supplies and Services.										
		Scholarships and stipends .	8,762	9,000	4,425	4,382	8,807		9,000	9,000	9,000	
		Cost of medical stores ..	548	800	115	58	173		600	600	600	Reduced with reference to actuals
		Prizes	200	400	.....	200	200		500	300	0	Ditto ditto.
		Cost of mathematical stores ..		...		.	.....		.. ...	.. ..		
		Other miscellaneous charges ..	..	240		.. .			.. ..	.....		
		Petty construction and repairs	2	.	.. ..	5	5		.....	...	... .	Provided for below.
		Total Supplies and Services ..	9,512	10,440	4,540	4,645	9,185		10,100	9,900	9,900	

GRANT 24—MEDICAL SERVICES—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890: Last six months of 1889-90.	Actuals of 12 months ending 30th September 1890: First six months of 1890-91.	Actuals of 12 months ending 30th September 1890: Total.	Revised estimate, 1890-91.	Estimate of 1891-92: Proposed by Inspector-General of Civil Hospitals.	Estimate of 1891-92: Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MEDICAL COLLEGE AND SCHOOLS—*contd.*										
MEDICAL SCHOOLS—*contd.*										
Contingencies.										
Purchase of books	240	.....	240	60	300		240	240	240	
Rents, rates and taxes	1,715	1,500	1,425	788	2,213		1,700	1,700	1,700	Estimate of Inspector-General retained.
Telegram charges	8	.....	8	.....	8		.....	.....	.....	
Postage charges	57	2,100	13	25	38		2,100	(*a*) 2,100	2,100	(*a*) Represents Rs. 600, the contract contingent grant sanctioned in Bengal Government Resolution, dated 22nd June 1889, for Campbell Medical School, plus Rs. 1,500 for contingencies of other Medical schools.
Purchase and repairs of furniture	229		205	72	277					
Office expenses and miscellaneous	4,156	2,648	1,886	1,859	3,745		4,100	(*b*) 4,100	4,100	(*b*) Includes provision made for the up-keep of omnibus for the Campbell Medical School—Bengal Government orders ending with No. 318 dated 13th May 1890.
Total Contingencies ...	6,405	6,248	3,777	2,804	6,581		8,140	8,140	8,140	
Total Medical Schools ...	1,00,565	98,535	50,531	50,015	1,00,546		1,00,900	1,00,673	1,00,673	
Total Medical College and Schools	2,66,754	2,63,000	1,37,781	1,34,046	2,71,827		2,66,500	2,66,500	2,66,500	
LUNATIC ASYLUMS.										
NUMBERS. 1890-91. / 1891-92.										
Salaries.										
4 / 4 Superintendents (3—250—150) ...	10,813	10,800	5,413	4,034	9,447		10,800	10,800	10,800	
2 / 2 Deputy Superintendents (250)..	6,000	6,000	2,500	3,000	5,500		6,000	6,000	6,000	
Deduct—Probable savings	.....	.....	.....	.....	.....		.....	.....	.....	
Total Salaries ...	16,813	16,800	7,913	7,034	14,947		16,800	16,800	16,800	
Establishment.										
6 / 6 Native doctors ...	1,976	2,016	831	1,000	1,831		1,836	1,836	1,836	Pay of Civil Hospital Assistant of Dullunda Lunatic Asylum reduced from Rs. 25 to Rs. 10 per mensem.
1 / 1 Compounder and dresser	88	96	32	32	64		96	96	96	
4 / 4 Matrons	1,835	2,520	750	1,040	1,790		2,520	2,520	2,520	
5 / 5 Overseers... ...	5,150	5,160	2,150	2,712	4,862		5,160	5,160	5,160	
6 / 6 Clerks	2,178	2,628	837	1,014	1,851		2,628	2,628	2,628	
64 / 64 Guards	19,049	5,262	8,065	9,490	17,555		5,286	5,286	5,286	The sanctioned pay of two guards at Rs. 6 per mensem each was hitherto erroneously provided for at Rs. 5 per mensem each.
212 / 212 Servants		17,616					17,616	17,616	17,616	
12 / 12 Temporary manufacturing establishment ...	1,047	2,160	441	1,351	1,792		2,160	2,160	2,160	
Temporary establishment ...	1,757	.....	680	.....	680		.....	.....	.....	
		37,458					37,302	37,302	37,302	
Deduct—Probable savings ...	.....	58	.....	.....	.....		2	1,102	1,102	
Total Establishment ...	33,080	37,400	13,786	16,639	30,425		37,300	36,200	36,200	
Allowances.										
Travelling allowance	.....	100	.....	.....	.....		100	100	100	
Supplies and Services.										
Petty constructions and repairs	512	.....	104	48	152		.....	.....	.....	
Cost of medical stores	423	500	344	31	375		500	500	500	
Country medicines	88	.....	46	38	84		.....	.....	.....	
Diet and clothing	28,606	27,000	13,134	17,447	30,581		30,000	30,000	30,000	Represents the charge for diet of patients only, which falls under the category of Regular contingencies.
Raw materials for manufacture	22,117	30,400	10,996	7,672	18,668		.....	.....	.....	
Road expenses of lunatics ..	.....	.....	.....	298	298		.....	.....	.....	Provided for separately; included in Rs. 30,400 above.
Total Supplies and Services ...	51,746	57,900	24,624	25,534	50,158		30,500	30,500	30,500	

GRANT 24.—MEDICAL SERVICES—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 18 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed [illegible]	Explanatory Remarks
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	
LUNATIC ASYLUMS—*contd*										
Contingencies.										
Rents, rates and taxes	886	800	472	53	525		6,000	6,000	[illegible]	Estimate of Inspector General retained, who states that the amount is considered necessary to meet the charges.
Postage charges	57	...	32	24	56					
Telegram charges	3	.....	.....	2	2					
Purchase of tents	18		18	..	18					
Repairs to do	..	..	.....	26	26		30,400	30,400	[illegible]	The contract contingent grant sanctioned in Bengal Government Resolution, dated 22nd June 188[illegible] reproduced *pro formâ.*
Purchase and repair of furniture	30	..	5	...	5					
Office expenses and miscellaneous	5,898		3,[illegible]86	2,684	5,970					
Total Contingencies	6,842	800	3,813	2,789	6,602		36,400	36,400	[illegible]	
Total Lunatic Asylums	1,03,581	1,13,000	50,131	51,996	1,02,132		1,21,100	1,20,000	1,20,000	
LOCK HOSPITALS.										
Numbers 1890-91. / 1891-92.										
Salaries.										
1 / 1 Superintendent (300)	3,600	3,600	1,800	1,645	3,445		3,600	3,600	3,600	
1 / 1 Deputy Superintendent	2,400	2,400	1,000	1,200	2,200		2,400	2,400	100	
Resident Medical Officer	..	.....	..	..	.....		..	..		
Total Salaries	6,000	6,000	2,800	2,845	5,645		6,000	6,000	[illegible]	
Deduct—Probable savings		..	..	...	...		..	250		
								5,750	[illegible]	
Establishment										
2 / 2 Compounders and dressers	1,092	372	455	546	1,001		372	372	[illegible]	
1 / 1 Clerk	358	360	148	180	328		360	360		The actuals include pay matrons provided under Servants.
27 / 27 Servants	2,258	2,880	964	1,109	2,073		2,880	2,880		
Temporary establishment	475	852	196	261	457		852	852	8[illegible]	
Total Establishment	4,183	4,464	1,763	2,096	3,859		4,464	4,464	4,464	
Deduct—Probable savings	...	900	...	..	.....			900	900	
		3,564						3,564	[illegible]	
Allowances										
Travelling allowances	.....	.....	...	...	...		36	36		
Supplies and Services										
Medical stores	294	400	261	12	273		400	300	60	
Petty construction and repairs	..	.	.....	..	.....		...	.....		
Diet and clothing of patients	5,538	6,000	2,715	2,947	5,662		6,000	6,000	600	
Cost of country medicine	46	....	46	17	63		.....	.....		
Total Supplies and Services	5,876	6,400	3,022	2,976	5,998		6,400	6,300	[illegible]	
Contingencies.										
Rents, rates and taxes	223	286	208	346	554		600	600	6[illegible]	Explained by Inspector-General to be considered necessary.
Postage charges										
Purchase of books and publications		750					750	750	[illegible]	The contract contingent grant sanctioned in Bengal Government Resolution dated 22nd June 1889, reproduced *pro formâ.*
Office expenses and miscellaneous	395		227	200	427					
Total Contingencies	620	1,036	435	546	981		1,350	1,350	50	
Total Lock Hospitals	16,679	17,000	8,020	8,463	16,483		18,250	17,000	17,000	

GRANT 24.—MEDICAL SERVICES—*concluded.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CHEMICAL EXAMINER.										
		Salaries.										
1	1	Chemical Examiner ...	13,800	13,800	6,900	6,900	13,800		13,800	13,800	13,	
3	3	Assistant chemical Examiners ...	4,513	7,800	2,6 08	2,327	4,935		7,800	7,800	7,800	The actuals have been adjusted under Establishment.
1	1	Civil Hospital Assistant ...	.....	840	.....	.....	.....		840	840	840	
				22,440						22,440	22,440	
		Deduct—Probable savings ...	.....	200	.....	.....	.....			236	230	
		Total Salaries ...	18,313	22,240	9,508	9,227	18,735		22,440	22,204	22,204	
		Establishment.										
1	1	Clerk	3,4'4	480	1,460	1,792	3,252		480	480	480	The actuals include pay of Assistant Chemical Examiners and Civil Hospital Assistant—*Vide* Bengal Government No. $\frac{C}{17}$ 2, dated 28th July 1890—see page .
3	6	Servants	239	276	95	101	196		666	666		
		Total Establishment ...	3,703	756	1,555	1,893	3,448		1,146	1,146	1,1	
		Travelling allowances ...	.....	54	.....	.....	.....		64	.....		
		Supplies and Services.										
		Medical stores	495	1,000	320	297	617		1,000	1,000	1, 0	Inspector-General's estimate retained; actuals suggest a slightly lower figure being taken.
		Freight on Europe stores ...	.....	.....	.....	.....	.....		.....	.....		
		Total Supplies and Services ...	495	1,000	320	297	617		1,000	1,000	1,	
		Contingencies.										
		Postage stamps	75	.....	40	35	75		200	650	6	The contract contingent grant sanctioned in Bengal Government Resolution dated 22nd June 1889, reproduced *pro formâ.*
		Telegram charges	20	.....	18	4	22		450			
		Books and publications ...	142	.....	86	.....	86					
		Miscellaneous	281	.....	113	154	267					
		Total Contingencies ...	518	650	257	193	450		650	650		
		Total Chemical Examiner ..	23,029	24,700	11,640	11,610	23,250		25,300	25,000		
		Refunds	425	300	369	331	700		450	500	.0	

C. E. G.—Reg. No. 9873C—170—2-2-91.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH JANUARY 1891.

RESOLUTION.

READ—

A memorandum from the Accountant-General, Bengal, No. 797Bt., dated the 8th December 1890, submitting the estimates of Receipts and Expenditure of the Medical Department for the year 1891-92.

RECEIPTS.

The estimate of receipts for the year 1890-91 has been placed by the Accountant-General at Rs. 1,50,000, against Rs. 1,40,000, the sanctioned estimate for the current year, and Rs. 1,47,383, the actuals of 1889-90. His estimate is accepted.

EXPENDITURE.

2. The Accountant-General's estimate of expenditure amounts to Rs. 15,52,000, against Rs. 15,28,607, the actuals of 1889-90, and Rs. 15,11,000, the sanctioned grant for the current year. His estimate is accepted with the following modifications.

The Accountant-General has raised the departmental estimate for "Value of medical stores" supplied to district medical officers from Rs. 8,000 to Rs. 18,000, with reference to the actuals which amounted to Rs. 19,016 in 1889-90, and Rs 20,228 in the twelve months ending the 30th September 1890. These actuals include the value of stores supplied to the Police and Jail Departments, which should properly be adjusted under those heads. The departmental estimate is accepted.

The allotment for "Contract Contingencies" of the Medical Department for the three years ending 31st March 1891 was fixed in Government Resolution of the 22nd June 1889 at Rs. 70,800 a year, and this amount has been reproduced by the Accountant-General in the estimate for 1891-92. The actual expenditure under this head in 1889-90 amounted to Rs. 78,617, and as there has since been an increase in expenditure on account of improvements in quality of bandage used in the Medical College Hospital, and under other heads such as Lighting, &c., as stated in the letter from the Inspector-General of Civil Hospitals, No. 13112, dated the 22nd December 1890, the estimate for next year has been placed by the Inspector-General at Rs. 80,678. There is said to be room for economy in the lighting expenses of the Medical College Hospital, and the Lieutenant-Governor is therefore of opinion that a provision of Rs. 79,000 will be sufficient for next year. The following table shows the details of the grants:—

OFFICES.	Contract allotment sanctioned in Government Resolution, dated the 22nd June 1889, and reproduced *pro formâ* by the Accountant-General in the estimate for 1889-90.	Actuals of 1889-90 as reported in Accountant-General's No. 3768, dated the 16th December 1890.	Inspector-General's estimate for 1891-92.	Passed by Government.
	Rs.	Rs.	Rs.	Rs
Inspector-General of Civil Hospitals ...	1,500	1,881	1,800	1 800
Civil Surgeons	2,600	2,500	2,600	2,600
Mofussil hospitals and dispensaries	12,000	13,327	456	500
General Hospital ...			11,800	11,800
Campbell Medical Hospital	6,000	11,451	9,000	9,000
Medical College	4,500	3,057	4,500	4,500
Lunatic Asylums	30,400	30,145	30,400	30,400
Campbell Medical School	600	3,278	600	600
Medical College Hospital	12,000	10,364	18,322	16,600
Lock Hospitals	750	2,071	750	750
Chemical Examiner	450	543	450	450
Total ...	70,800	78,617	80,678	79,000

A provision of Rs. 478 will be made under the head of "Sanitation and Vaccination" for the purchase of tents during the three years, 1891-92 to 1893-94, as sanctioned in Government Resolution, dated the 9th January 1891. Under the head of Medical Schools, the Accountant-General's estimate of Rs. 10,800 for salaries of Superintendents will be reduced by Rs. 600, as, since the death of Dr. Stewart, the charge allowance of the Superintendent, Cuttack Medical School, has been reduced from Rs. 150 to Rs. 100 a month. On the other hand, the estimate of Rs. 53,220 for teachers will be raised by Rs. 600 to provide for the allowance of Rs. 25 a month each, sanctioned for two Hospital Assistants employed as teachers in the school.

3. The total grant for 1891-92 will then stand as follows:—

	Sanctioned estimate, 1890-91.	Departmental estimate, 1891-92.	Accountant-General's estimate, 1891-92.	Grant now sanctioned, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Medical Establishment	5,50,000	6,13,800	5,61,000	5,51,300
Hospitals and Dispensaries	3,55,000	3,83,700	3,62,000	3,69,900
Sanitation and Vaccination	1,85,000	2,01,695	1,85,000	1,85,478
Sanitary Board	.....	12,528	12,000	12,000
Grants for medical purposes	3,000	3,000	3,000	3,000
Medical College and School	2,63,000	2,66,500	2,66,500	2,66,500
Lunatic Asylums	1,13,000	1,21,100	1,20,000	1,20,000
Lock Hospitals	17,000	18,250	17,000	17,000
Chemical Examiner	24,700	25,300	25,000	25,000
Refunds	300	450	500	500
	15,11,000	16,46,323	15,52,000	15,50,678
Add for rounding	.....	.....	.....	322
Total ...	15,11,000	16,46,323	15,52,000	15,51,000

ORDER—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Inspector-General of Civil Hospitals; the Director of Public Instruction; the Sanitary Commissioner; the Accountant-General, Bengal; and the General, Municipal and Political (Medical) Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 341-47.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 15th January 1891.

C. E. G.—Reg. No. 9769C—173—16-1-91.

POLITICAL BUDGET ESTIMATE FOR 1891-92.

[FILE F $\frac{1\text{-E}}{39}$

No. 817Bt., dated Fort William, the 20th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 25.—POLITICAL.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.												
Refugees and State prisoners	4,710	6,000	2,208	2,208	4,416	.....	500	.....	5,500	(a)5,500	5,500	(a) Estimated for by the Deputy Commissioner, Hazaribagh; represents charges for Burmese and Munipuri detenus.
Special Political expenditure	69,514	17,000	47,457	24,585	72,042	.....	.....	.....	.....	(b)17,000	18,000	(b) Includes the following items sanctioned in Government of India No. 3150, dated 21st June 1889, and Government of India No. 5288, dated 10th October 1889:— Rs. Salary of Mr. J. C. White, Political Agent, Guntok ... 12,000; Salary of one clerk at Rs. 50 per month ... ... 600; Salary of one interpreter at Rs. 20 per month 240; Salary of three peons at Rs. 12 each per month... 432; Special allowance of Rs. 300 per month to Mr. Paul 3,600; 16,872
Total ...	74,224	23,000	49,665	26,793	76,458	.....	500	43,000	5,500	22,500	23,500	The Deputy Commissioner of Darjeeling has made no provision for the above, but remarks that the establishment for the Political Agent has been applied for, but that Government sanction has not yet been received. Government will please pass orders as to the provision to be made here, with reference to the orders cited above and the undermentioned orders. Government of India No. 2866, dated 13th June 1890, No. 3152, dated 28th June 1890, and No. 3597, dated 18th July 1890.
Provincial.												
Entertainment of Envoys and Chiefs	1,934	9,000	1,324	322	1,646	.....	.....	.....	9,000	9,000	3,000	
Durbar presents and allowances to vakeels, &c. ...	16,114	10,000	2,897	13,976	16,873	6,000	.....	.....	10,000	(c)16,000	16,000	(c) Increased with reference to actuals.
Miscellaneous	2,225	1,000	—4,233	1,475	—2,758	500	.....	.....	1,500	1,500	3,000	
Total ...	20,273	20,000	—12	15,773	15,761	6,500	.....	25,000	20,500	26,500	22,000	
GRAND TOTAL ...	94,497	43,000	49,653	42,566	92,219	6,500	500	68,000	26,000	49,000	45,500	

HEADS AND ITEMS.	Actuals, 1889-90.	Budget, estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	TOTAL.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Durbar Presents and Allowances to Vakeels, &c.										
Rajshahye Commissioner ... ... Cuttack Tributary Mehals ... ... Darjeeling ... ... Presidency payments...	15,614	8,800	3,197	12,946	16,143		8,800	14,800	14,800	
Sumptuary allowance to the vakeel of the Sikkim Rajah ...	500	1,200	300	1,030	730		1,200	1,200	1,200	
Total Durbar Presents and Allowances to Vakeels, &c. ...	16,114	10,000	2,897	13,976	16,873		10,000	16,000	16,000	
Miscellaneous.										
Diet to hill tribes ... ... Postage charges ... ... Demarcation of Nepal boundary ... Miscellaneous	.... 91 1,134	1,000	—4,233	1,475	—2,758		1,500	1,500	3,000	
Total Miscellaneous ...	2,225	1,000	—4,233	1,475	—2,758		1,500	1,500	3,000	

C. E. G.—Reg. No. 9656C—143—15-1-91.

[FILE F $\frac{1\text{-E}}{39}$ 2-3.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 14TH JANUARY 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 817Bt., dated the 20th December 1890, submitting the estimate of expenditure under the head "Political" for the year 1891-92.

The estimate submitted by the Accountant-General includes both Imperial and Provincial expenditure. The estimate of Imperial charges includes a provision of Rs. 5,500 for "Refugees and State Prisoners," and of Rs. 17,000 for "Special Political expenditure." The estimate under the first head is accepted, but that under the second is raised to Rs. 18,000 to meet the cost of presents and contingencies of the Political Agent at Guntok, for which no provision has been made in the budget.

2. Under Provincial expenditure the Accountant-General's estimate for "Entertainment of Envoys and Chiefs" amounts to Rs. 9,000. This will be reduced to Rs. 3,000 with reference to actuals which in 1889-90 amounted to Rs. 1,934, and during the twelve months ending the 30th September 1890 to Rs. 1,646. The Accountant-General's estimate of Rs. 1,500 for Miscellaneous charges will be raised to Rs. 3,000 with reference to the actuals of 1889-90, which amounted to Rs. 2,225. The estimate of Rs. 16,000 under "Durbar presents and allowances to Vakeels, &c.," is accepted.

3. In accordance with the foregoing remarks, the total grants for Imperial and Provincial expenditure will stand at Rs. 23,500 and Rs. 22,000 respectively.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Political Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 266-67.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 14th January 1891.

C. E. G.—Reg. No. 9657C—143—15-1-91.

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1891-92.

[FILE F $\frac{1\text{-E}}{32}$ 1]

No. 805Bt., dated Calcutta, the 11th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1891-92.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Increase.	Decrease	Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.												
Botanical and other Public Garden Receipts.												
Botanical Garden Receipts	2,014	1,500	1,582	356	1,938	200	.....		1,700	1,700	1,700	Based on actuals.
Birch Hill Park at Darjeeling	2,730	1,500	1,664	264	1,928	800	.....		1,500	2,300	2,300	
Total Botanical, &c., Receipts	4,744	3,000	3,246	618	3,864	1,000	.....		3,200	4,000	4,000	
Cinchona Plantations	1,12,570	1,11,000	65,321	40,109	1,05,430	.....	.....		1,11,000	1,11,000	1,11,000	Based on actuals. The sales have been estimated for Rs. 14 per pound instead of at Rs. 16-8 as before.
Receipts on account of experimental cultivation	546	.....	546	712	1,258	1,000	.....		.....	1,000	1,000	Based on actuals.
Receipts on account of Public Exhibitions and Fairs .	1,048	1,000	1,048	31	1,079	.....	.....		.....	1,000	1,000	
Emigration Fees (Act XXI of 1883)	35,038	25,000	15,575	15,915	31,490	10,000	.....		35,035	35,000	35,000	
Examination Fees	1,195	.. ..	1,195	... ..	1,195	1,000	.....		... ..	1,000	1,000	
Miscellaneous	639	1,000	56	35	91	.....	.....		.....	1,000	1,000	
Total Provincial ...	1,55,780	1,41,000	86,987	57,420	1,44,407	13,000	.....	1,41,000	1,49,235	1,54,000	1,54,000	

ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Census	.....	1,50,000	.....	.....	.....	.....	1,50,000		.....	.....*	5,00,000	* Nothing is known to this office in connection with the charges to be incurred on this account for which provision should be made in the estimates.
Preservation and translation of ancient manuscripts	6,200	6,000	3,100	3,100	6,200	200	... ..		6,200	6,200	6,200	
	6,200	1,56,000	3,100	3,100	6,200	200	1,50,000	1,56,000	6,200	6,200	5,06,200	
PROVINCIAL.												
Exploration of Petroleum, Coal, &c....	520	.....	520	352	872	... .	... ..		... ..	...	.....	
Provincial Museums	14,230	14,000	6,212	6,159	12,371	2,260	.....		16,260	16,260	14,400	Increase due to provision for the special grant applied for by Honorary Secretary to Trustees, Indian Museum.
Donations to Scientific Societies	12,000	12,000	3,000	9,000	12,000	... ..	.....		12,000	12,000	12,000	*Vide* details.
Experimental Cultivation ...	16,826	17,000	6,730	9,246	15,976	.....	... ..		17,000	17,000	17,000	
Cinchona Plantations . ..	1,13,443	1,10,000	48,566	45,064	93,630	... ..	1,500		1,08,504	1,08,500	1,0[illegible]	
Public Exhibitions and Fairs	391	2,350	391	7,812	8,203	.. ..	.....		2,350	2,350	2,350	
Botanical and other Public Gardens	1,00,151	97,280	51,061	46,929	97,990	8,470	.....		1,04,987	1,05,750	1,04,790	Increase due chiefly to the special provision for construction of a second storey to the house occupied by Curator, Herbarium, and to full provision for the grant to the Zoological Gardens.
Emigration	22,634	21,697	10,931	10,997	21,930	303	.....		21,911	22,000	[illegible]	*Vide* details.
Census	1,387	1,700	617	3,214	3,831	.....	.....		1,700	1,700	1,[illegible]	
Registration of railway traffic	2,196	3,000	1,494	708	2,202	.....	... ..		... ..	3,000	[illegible]	
Registration of river and road-borne traffic	16,892	17,252	7,067	9,771	16,838	248	.....		17,514	17,500	17,100	
Provincial Statistics	2,188	.	...	..		.....	.....		... ..	. ..	... ..	
Examinations	890	1,521	515	1,517	2,032	479	... ..		318	2,000	2,000	
Miscellaneous	130	100	56	.....	56	40	.....		.. ...	110	140	
Refunds	74	100	10	20	30	.... .	.....		... ..	100	10[illegible]	
Total Provincial ...	3,03,862	2,98,000	1,37,172	1,50,789	2,87,961	11,800	1,500	2,98,000	3,02,524	3,08,300	[illegible]	
	3,10,062	4,54,000	1,40,272	1,53,889	2,94,161	12,000	1,51,500	4,54,000	3,08,724	3,14,500	3,13,000	
Add for rounding	.....	... ..	.....	.....	.	... .	.....	. ..	... ..	.....	[illegible]	
GRAND TOTAL ...	3,10,062	4,54,000	1,40,272	1,53,889	2,94,161	12,000	1,51,000	4,54,000	3,08,724	3,14,500	3,13,000	

Scientific and other Minor Departments Budget Estimate for 1891-92—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Difference between Revised and Budget estimates.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE.										
		Provincial.										
		Provincial Museums.										
		Salaries.										
1	1	Assistant Curator Rs. (360) ...	5,760	6,240	2,880	3,080	5,960		6,720	6,720	[illegible]	Increase due to increment.
		Establishment.										
5	5	Clerks (on less than Rs. 200) ...	2,965	3,360	1,215	1,560	2,775		3,360	3,360	[illegible]	
16	16	Servants ...	1,522	1,596	642	847	1,489		1,596	1,596	[illegible]	
		Temporary establishment ...	20	.....	.....	.....	.....		.....	.....		
		Total Establishment ...	4,507	4,956	1,857	2,407	4,264		4,956	4,956	[illegible]	
		Supplies and Services.										
		Collection of Specimens ...	11									
		Cost of Stores	.....									
		Total Supplies and Services	11	2,000								
		Contingencies.							2,784	2,784	[illegible]	The difference, Rs. 20 between this and last year's sanctioned grants represents the sum added for rounding estimate.
		Rents, Rates, and Taxes ..										
		Postage charges										
		Office expenses and miscellaneous				672	672					
		Total Contingencies ...	3,932	804	1,475	672	2,147		2,784	2,784	[illegible]	
		Special grant-in-aid	.....	.....	.....	.....	.....		1,800	1,800		Honorary Secretary to the Trustees of the Indian Museum states that an application for sanction to this grant has been made to the Government of Bengal. Government will please pass orders as to whether this provision should be retained.
		Total Provincial Museums	14,230	14,000	6,213	6,159	12,371		16,260	16,260	[illegible]	
		Donations to Scientific Societies.										
		Agri-Horticultural Society ..	6,000	6,000	.....	6,000	6,000		6,000	6,000	6,000	
		Allowance to Asiatic Society for standard and useful works	6,000	6,000	3,000	3,000	6,000		6,000	6,000	6	
		Total Donations to Scientific Societies	12,000	12,000	3,000	9,000	12,000		12,000	12,000	12,[illegible]	
		Experimental Cultivation.										
		Experimental farms	71	.....	.....	.....	.....		.....	.....	..	Estimate of the Director of Land Records and Agriculture, Rs. 12,000, for agricultural experiments, including farms, and Rs. 5,000 for silk experiments.
		Agricultural experiments ...	11,755	12,000	6,730	4,246	10,976		12,000	12,000	12,000	
		Silk experiments	5,000	5,000	.....	5,000	5,000		5,000	5,000	5,000	
		Total Experimental Cultivation	16,826	17,000	6,730	9,246	15,976		17,000	17,000	17,000	
		CINCHONA PLANTATIONS.										
		Plantation Account.										
		Salaries.										
1	1	Deputy Superintendent including pony allowance	18,366	9,960	9,693	8,760	18,452		9,960	9,960	[illegible]	Establishment as sanctioned in Government of India, Revenue and Agricultural Department No. 1236/80-5 A, dated 2nd September 1890.
1	1	First Assistant Superintendent including pony allowance .		4,260					4,020	4,020	[illegible]	
3	1	Second Assistant Superintendent including pony allowance ...							3,420	3,420		
...	1	Third Assistant Superintendent including pony allowance ..							2,220	2,220		
...	1	Fourth Assistant Superintendent including pony allowance ..							2,220	2,220		
...	1	Fifth Assistant Superintendent including pony allowance ...							1,800	1,800		
		Total salaries ...	18,366	22,920	9,692	8,760	18,452		23,640	23,640		

Scientific and other Minor Departments Budget Estimate for 1891-92—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 Months ending 30th September 1890. Last 6 months of 1889-90.	First 6 months of 1890-91.	Total.	Revised Estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
EXPENDITURE—*contd.*										
CINCHONA PLANTATIONS—*concld.*										
PLANTATION ACCOUNT—*concld.*										
Establishment.										
Clerks	.....	.....	.....	.....	.....		3,624	3,624	[illegible]	Establishment as sanctioned in Bengal Government Resolution, Miscellaneous No. M $\frac{1\text{-}C}{4}$ 30, dated 10th September 1890.
Native establishment for plantations	5,698	.....	2,598	2,874	5,472		2,940	2,940	2,940	Estimate of Superintendent, Royal Botanical Gardens, retained.
Temporary establishment ...	37,427	...	20,056	17,343	37,399		34,400	34,400	34,400	
Total Establishment ...	43,125	44,500	22,654	20,217	42,871		40,964	40,964	40,964	
Allowances										
House allowance to Superintendent at Darjeeling ..	.....	.....	.....	.....	.. .		... 300	 300	... 300	The actuals under this head include pony allowance provided for under Salaries.
Travelling allowance	2,246	..	1,240	600	1,840					
Total Allowances ...	2,246	...	1,240	600	1,840		300	300	300	
Supplies and Services.										
Cost of medical stores	5	.....	5	.....	5		.....	.....		
Freight on stores	12	. ....	12	6	18		.....	.. ..	...	
Charges for Europe stores ,	943	.. . .	909	228	1,137		.. . .	.....	..	
Petty construction and repairs	46	...	46	.....	46		... 900	... 900	.. 900	
Keep of ponies	... ..	900	.....	. ..	.....					
Total Supplies and Services ...	1,006	900	972	234	1,206		900	900	900	
Contingencies.										
Rates and taxes	.....	.....	.....	34	34		.....	....		
Postage charges	1,193	200	170	102	272		200	200	200	Estimate of Superintendent, Royal Botanical Gardens, retained.
Office expenses and miscellaneous	4,851	5,530	2,726	3,414	6,140		5,000	5,000	5,0[illegible]	
Total Contingencies ..	6,044	5,730	2,896	3,550	6,446		5,200	5,200	5,2[illegible]	
Total Plantation Account ...	70,787	74,050	37,454	33,361	70,815		71,004	71,004	70,[illegible]	
MANUFACTURING ACCOUNT.										
Numbers. 1890-91. 1891-92.										
Salaries.										
1 1 Quinologist (200)	2,400	2,400	1 200	1,200	2,400		2,400	2,400	[illegible]	
Establishment										
Native establishment for Quinologist (temporary establishment of labourers)	.....	.....	.....	.....	.....		.....	.....		
Allowances.										
Travelling allowance	.....	300	.....	.....	.....		300	296	24	
Supplies and Services.										
Charges for Europe stores .	4,136		4,136	982	5,118		3,500	3,500	3,500	
Laboratory and manufacturing charges	34,923		4,818	1,236	6,054		8,500	8,500	8,50[illegible]	Estimate of Superintendent, Cinchona cultivation, based on requirements.
Chemicals and appliances for analysis ...							22,600	22,600	22,000	Based on working 300,000lbs. of bark by cold oil process, viz.—
Freight for Europe stores ...	149		10	2	12					Rs.
Total Supplies and Services .	39,208	33,050	8,964	2,220	11,184		34,600	34,600	34,600	Two hundred barrels fusel oil at Rs. 80 per barrel . 16,000
Contingencies.										One hundred cases Kerosine-oil per month, including carriage 1,200 cases at Rs. 5-8 per case ... 6,600
Rents, rates, and taxes .. .	50	.....	50	667	717		.... .	.....	... .	
Postage charges	100	200	...	200	200		200	200	200	Total ... 22,600
Miscellaneous	898	.....	898	7,401	8,299		.....	.....	.....	
Telegram charges	.....	.....	.....	15	15		.....	... ..	.. .	
Total Contingencies ..	1,048	200	948	8,283	9,231		200	200	200	
Total Manufacturing Account	42,656	35,950	11,112	11,703	22,815		37,500	37,496	37 [illegible]	
Total Cinchona Plantations	1,13,443	1,10,000	48,566	45,064	93,630		1,08,504	1,08,500	1, ,990	

Scientific and other Minor Departments Budget Estimate for 1891-92—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 Months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
EXHIBITIONS.										
Public Exhibitions and Fairs.										
Contribution to Local Fairs ...	200	.....	200	462	662		.....	.....	.....	
Donation to Chybassa Fair ...	.....	200	.....	.....	.....		200	200	200	Estimate of Director of Land Records and Agriculture—Rs. 2,000 contribution to Agricultural exhibitions and Rs. 350 fixed contribution to certain fairs.
Ditto Titalya " ...	.....	100	.....	.....	.....		100	100	100	
Ditto Julpesh " ...	.....	50	.....	.....	.....		50	50	50	
Charges on account of Public Exhibitions	191	2,000	191	(a)7,350	7,541		2,000	2,000	2,000	
Total Public Exhibitions and Fairs	391	2,350	391	7,812	8,203		2,350	2,350	2,350	(a) Includes the sum of Rs. 7,025 placed to the credit of the Trustees of the Indian Museum towards the creation of a fund for the purchase from time to time of selected specimens of Bengal Artware to be deposited in the Economic and Art Section of the Indian Museum under the name "Surnomoye and Assanullah Collections;" *vide* Government Bengal, Revenue Department No. $\frac{1489}{124}$ Mis. *F*, dated 23rd April 1890.
BOTANICAL AND OTHER PUBLIC GARDENS.										
Botanical Gardens at Shibpore.										
Numbers. 1890-91. / 1891-92.										
Salaries..										
1 / 1 Superintendent (Rs. 1,600) ...	19,200	19,200	9,600	9,600	19,200		19,200	19,200	19,200	Revised scale of establishment provided for; *vide* Government of India, Revenue and Agricultural Department No. $\frac{1236}{60\text{-}5}$A, dated 2nd September 1890.
1 / 1 Curator of the Garden (Rs. 290)	.....	3,360					3,480	3,480	3,000	
1 / 1 Curator for Herbarium (Rs. 600) Botanist ...	10,422	7,200		5,190	10,349		7,200	7,200	7,200	
1 / 1 Assistant Curator (170) ...	.....	1,800					2,040	2,040	1,800	
Total Salaries ...	29,622	31,560	14,759	14,790	29,549		31,920	31,920	31,200	
Establishment.										
1 / ... Native overseer ( )	1,320	960	660	3,180	3,840		.....	.....	.....	Appointment abolished; *vide* Government order No. M. $\frac{1\text{-}C}{4}$30, dated 18th September 1890.
Native establishment		13,987					13,987	13,987	13,987	
6 / Clerks	.....	.....	.....	.....	.....		1,668	1,668	1,668	Revised establishment provided for; *vide* Government order No. M. $\frac{1\text{-}C}{4}$30, dated 18th September 1890.
Temporary establishment ...	17,370	3,500	8,711	5,650	14,361		3,500	3,500	3,500	
Total Establishment ...	18,690	18,447	9,371	8,830	18,201		19,155	19,155	19,155	
Allowances.										
Travelling allowances	451	800	213	.....	213		800	500	500	Reduced on actuals.
Supplies and Services.										
Medical stores	298	.....	191	.....	191		.....	.....	.....	Estimate of Superintendent, Royal Botanical Garden. The increase represents provision for the charge for constructing a second storey to the house occupied by Dr. Prain, Curator of the Herbarium; *vide* Government of Bengal, Financial Department No. Mis. $\frac{1\text{-}A}{9}$2, dated 30th September 1890.
Garden improvement				3,557	3,557		5,789	5,789	5,789	
Manure										
Repairs of roads	8,068	7,280	3,753	198	3,951		6,280	6,280	6,280	
Maintaining steam pumps for garden tanks										
Stores from England	1,745	.....	1,622	59	1,681		.....	.....	.....	
Freight on Europe stores ...	29	.....	21	352	373		.....	.....	.....	
Petty construction and repairs	53	.....	53	.....	53		.....	.....	.....	
Charges for collection and distribution of seeds	7,269	7,800	3,352	220	220		7,800	7,800	7,800	
Charges for collection and distribution of plants				73	73					
Expenses for herbarium ...				3,838	7,190					
Library charges	1,498	1,500	1,163	11	1,174		1,500	1,500	1,500	
Total Supplies and Services ...	18,960	16,580	10,155	8,308	18,463		21,369	21,369	21,369	
Contingencies.										
Postage charges	277	253	24	200	224		253	259	250	
Telegram charges	12	.....	6	2	8		.....	.....	.....	
Office expenses and miscellaneous	2,857	1,670	2,145	418	2,563		1,670	2,747	2,747	Increased on actuals.
Total Contingencies ...	3,146	1,923	2,175	620	2,795		1,923	3,006	3,006	
Total Botanical Gardens at Shibpore	70,230	69,316	36,673	32,548	69,221		75,167	75,950	75,250	

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1891-92—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Budget estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
BOTANICAL AND OTHER PUBLIC GARDENS—*concld.*										
GRANTS TO PUBLIC GARDENS.										
Grant to Zoological Gardens ..	20,000	18,333	10,000	10,000	20,000		20,000	20,000	20,000	As the full charge, Rs. 5,000, representing the cost for the purchase of animals belonging to the late King of Oudh has been deducted from the grant in three instalments of Rs. 1,667 each in the years 1888 89—1890-91, provision for the full grant has been made this year.
Grant to Monghyr Public Garden	300	300	150	150	300		300	300	300	
Grant to Birch Hill Park at Darjeeling	1,308	1,500	637	496	1,133		1,500	1,500	1,500	
Total Grants to Public Gardens	21,608	20,133	10,787	10,646	21,433		21,800	21,800	21,800	
BOTANICAL GARDEN AT DARJEELING.										
Establishment.										
Head gardener (Rs. 250) ...	3,210	3,000	1,600	1,480	3,080		3,000	3,000	2,700	
Plant collectors	403	300	170	246	416		300	300	300	
Gardeners and coolies ...	.....	2,896	.....	638	638		2,896	2,896	2,996	The actuals on this account are included under "Miscellaneous" shown below.
Blacksmiths and carpenters ..	430	384	180	52	232		384	384	384	
Temporary establishment ...	.....	.....	.....	685	685		.....	.....	.....	
Total Establishment ...	4,043	6,580	1,950	3,101	5,051		6,580	6,580	6,340	
Supplies and Services.										
Purchase and carriage of plants and seeds	16	600	.....	.....	.....		600	600	600	The actuals and this account have been adjusted under "Miscellaneous" shown below.
Charges for Europe stores ...	488	.....	488	5	493		.....	.....	.....	
Tools and other contingencies	.....	500	.....	.....	.....		500	500	500	
Feed and keep of pony ...	.....	300	.....	.....	.....		300	300	300	
Petty repairs	25	.....	.....	.....	.....		.....	.....		
Total Supplies and Services ...	529	1,400	488	5	493		1,400	1,400	1,400	
Contingencies.										
Rents, rates and taxes	68	.....	68	.....	68		.....	.....	.....	
Postage charges	13	20	3	7	10		20	2	20	
Miscellaneous	3,021	.....	1,092	622	1,714		.....	.....	.....	
Total Contingencies ...	3,102	20	1,163	629	1,792		20	20	20	
Total Botanical Garden at Darjeeling	7,674	8,000	3,601	3,735	7,336		8,000	8,000	7,760	
		97,443								
Deduct—Probable savings ...	.....	163								
Total Botanical and other Public Gardens	1,00,151	97,280	51,061	46,929	97,990		1,04,967	1,05,750	1,04 790	
EMIGRATION.										
Charges under Act VII of 1871.										
Refunds	269	..	75	.....	75		.....	189	189	

NUMBERS. 1890-91.	1891-92.									
		Salaries.								
1	1	Protector of Emigrants (⅔ths salary of Rs. 14,400(*a*)	9,360	8,640	4,552	4,320	8,872	8,640	8,640	8,640
1	1	Medical Inspector	2,400	2,400	1,200	1,200	2,400	2,400	2,400	2,400
1	1	Personal Assistant (⅔ths salary of Rs. 4,800(*a*)	2,880	2,880	1,440	1,440	2,880	2,880	2,880	2,880
		Total Salaries ...	14,640	13,920	7,192	6,960	14,152	13,920	13 920	13 920
		Establishment.								
13	13	Clerks	4,471	7,920	2,123	2,376	4,499	7,920	7,920	7,920
10	10	Servants	496	828	207	248	455	828	828	828
				8,748				8,748	8,748	8,748
		Deduct—⅓ths charged under Inland Labour Transport Local	.....	3,499	.....	.....	.....	3,499	3,499	3,499
		Total Establishment ...	4,967	5,249	2,330	2,624	4,954	5,249	5,249	5 249
		Allowances.								
		Allowance to clerks for cooly registration	212	200	122	72	194	200	200	[illegible]
		Travelling allowances	802	720	360	485	845	720	720	720
		Total allowances .	1,014	920	482	557	1,039	920	920	940

Scientific and other Minor Departments Budget Estimate for 1891-92—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EMIGRATION—*concld.*										
Contingencies.										
Rents, rates, and taxes ...	1,008	1,008	504	504	1,008		1,008	1,008	1,008	
Postage charges	104	100	67	54	121		128	128	128	
Office expenses and miscellaneous	629	500	281	298	579		586	586	586	A small reduction made for rounding the estimate.
Service telegrams	3	.....	2	.....	2		.....	.....	.....	
Total Contingencies ...	1,744	1,608	854	856	1,710		1,722	1,722	1,722	
Total Emigration ...	22,034	21,637	10,933	10,997	21,930		21,911	22,000	22,000	
CENSUS.										
Numbers. 1890-91. / 1891-92.										
Establishment.										
... ... Supervisors, enumerators, &c. ...	.....	... ..	.....	353	353		.....	.....	.....	
3 ... Clerks	1,345	1,320	575	1,016	1,684		1,320	1,320	1,320	
Temporary establishment ...		300		93			300	300	300	
Total Establishment ...	1,345	1,620	575	1,462	2,037		1,620	1,620	1,620	
Travelling allowance	.....	.....	.....	1,244	1,244		.....	.....	.....	
Hill journey allowance	.....	.....	.....	48	48		.....	.....	..	
Contingencies.										
Postage charges	15	.....	15	179	194		.....	.....	.....	
Telegram charges	.....	.....	.....	16	16		.....	.....	.....	
Miscellaneous	27	.....	27	265	292		.....	.....	.....	
Total Contingencies ...	42	80	42	460	502		80	80	80	
Total Census ...	1,387	1,700	617	3,214	3,831		1,700	1,700	1,700	
REGISTRATION OF RAILWAY TRAFFIC.										
Contribution to Railway Companies for traffic returns ...	2,106	3,000	1,494	708	2,202		.....	3,000	4,400	
REGISTRATION OF RIVER AND ROAD-BORNE TRAFFIC.										
FOREIGN FRONTIER ROAD TRAFFIC.										
Numbers. 1890-91. / 1891-92.										
Establishment.										
Clerks and mohurirs ..	.....	6,8 4	.....	.....	.....		6,964	6,624	6,[illegible]	Excludes cost of establishment for the registration of local boat traffic at Chittagong, provided for under Internal River and Road-borne Traffic.
Peons	.....	600	.....	.....	.....		600	600	600	
Temporary establishment ...	.....	380	.....	....	.....		380	380	380	
Total Establishment ...	.....	7,784	.....	... ..	.....	.....	7,964	7,604	[illegible]	
Supplies and Services.										
Petty construction and repairs	... ..	230	.....	.....	... ..	.....	329	329	329	
Contingencies.										
Office expenses and miscellaneous	.. ...	310	.....	.....	.....		322	322	322	
Total Contingencies ..	.....	310	.....	.....	.....	.....	322	322	322	
Total Foreign Frontier Road Traffic	.....	8,724	.....	.....	.....	.....	8,615	8,255	[illegible]	

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1891-92.—*concluded.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
INTERNAL RIVER AND ROAD-BORNE TRAFFIC (OTHER THAN RAIL-BORNE.										
NUMBERS. 1890-91. 1891-92.										
Establishment.										
Clerks and mohurirs ...		4,860					4,860	5,220	4,460	Includes cost of establishment for the registration of local boat traffic at Chittagong.
Boats		360					360	360	360	
Peons		1,152					1,152	1,152	1,152	
Total Establishment ...		6,372					6,372	6,732	5,972	
Supplies and Services.										
Petty construction and repairs		500					500	500	500	
Total Supplies and Services ...		500					500	500	500	
Contingencies.										
Rents, rates and taxes		36					57	57	57	
Contributions		1,680					1,680	1,680	1,680	
Office expenses and miscellaneous		340					290	290	290	
Total Contingencies ...		2,056					2,027	2,027	2,027	
Total Internal River and Road-borne Traffic		8,928					8,899	9,259	8,499	
								17,514	17,114	
Deduct—Probable savings ...	.....	.....	.....	.....	.....		.....	14	14	
Total Registration of River and Road-borne Traffic	16,892	17,252	7,067	9,771	16,838		17,514	17,500	17,100	
PROVINCIAL STATISTICS.										
Pay of officer in charge of ethnographical enquiries ...	.....	.....					.....	.....	.....	
Establishment.										
Clerks	413	.....					.....	.....	.....	
Servants	34	.....					.....	.....	.....	
	447	.....					.....	.....	.....	
Contingencies.										
Office expenses ... ... / Miscellaneous	1,741	.....					.....	.....	.....	
Total Provincial Statistics...	2,188	.....	.....	.....	.....		.....	.....	.....	
EXAMINATIONS.										
CENTRAL EXAMINATION COMMITTEE.										
NUMBERS. 1890-91. 1891-92.										
Establishment.										
1 1 Clerk	150	150	75	103	178		150	150	150	
2 2 Servants	56	68	28	.....	28		68	68	68	
Total Establishment ...	206	218	103	103	206		218	218	218	
Supplies and Services.										
Remuneration to examiners ...	639	1,203	412	1,371	1,783		.....	1,682	1,682	Based on actuals and for rounding the estimate.
Contingencies.										
Postage charges	15	100	.....	25	25		100	100	100	
Office expenses and miscellaneous	25		.....	12	12					
Telegraph charges	5		.....	6	6					
Total Contingencies ...	45	100	.....	43	43		100	100	100	
Total Examinations ...	890	1,521	515	1,517	2,032		318	2,000	2,000	
MISCELLANEOUS.										
Miscellaneous	130	100	56	.....	56		.....	140	140	
REFUNDS.										
Refunds	74	100	10	20	30		.....	100	100	

W. LeB.—Reg. No. 8760C—203—15-1-91

[FILE F $\frac{1 \cdot E}{32}$ 2-13.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 13TH JANUARY 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 805Bt., dated the 11th December 1890, submitting the estimates of receipts and expenditure under the head "Scientific and other Minor Departments" for 1891-92.

RECEIPTS.

The Accountant-General estimates the total receipts under "Scientific and other Minor Departments" for 1891-92 at Rs. 1,54,000 against Rs. 1,41,000, the sanctioned estimate of the current year, and Rs. 1,55,780, the actuals of 1889-90. The increase is chiefly under Emigration fees. The estimate is accepted.

EXPENDITURE.

2. The estimate submitted by the Accountant-General includes both Imperial and Provincial expenditure, the items of Imperial expenditure being "Census" and "Preservation and translation of ancient manuscripts," In the present estimate no provision has been made for meeting the cost of the ensuing census operations. There is no information at present before Government from which an accurate forecast can be made of the expenses which will be adjusted in the year 1891-92, but having regard to the figures for 1881-82, the Lieutenant-Governor would place the estimate provisionally at Rs. 5,00,000. The Superintendent of Census Operations in Bengal will be asked to submit an estimate of expenditure for the ensuing year, and when this is received the final grant under this head will be communicated to the Accountant-General. The Accountant-General's estimate of Rs. 6,200 under "Preservation and translation of ancient manuscripts" is accepted.

3. The total estimate of Provincial expenditure for next year amounts to Rs. 3,08,300 against Rs. 2,98,000, the sanctioned grant for the current year, and Rs. 3,03,862, the actuals of 1889-90, as shown below—

	Actuals, 1889-90.	Sanctioned grants, 1890-91.	Estimate, 1891-92.
	Rs.	Rs.	Rs.
Exploration of petroleum, coal, &c. ...	520	.....	.....
Provincial Museums	14,230	14,000	16,260
Donations to Scientific Societies	12,000	12,000	12,000
Experimental Cultivation	16,826	17,000	17,000
Cinchona Plantations	1,13,443	1,10,000	1,08,500
Public Exhibitions and Fairs	391	2,350	2,350
Botanical and other Public Gardens ...	1,00,151	97,280	1,05,750
Emigration	22,634	21,697	22,000
Census	1,387	1,700	1,700
Registration of Railway Traffic	2,106	3,000	3,000
Registration of River and Road-borne Traffic	16,892	17,252	17,500
Provincial Statistics...	2,188	.....	.....
Examinations	890	1,521	2,000
Miscellaneous	130	100	140
Refunds	74	100	100
Total ...	3,03,862	2,98,000	3,08,300

211

4. *Provincial Museums.*—The estimate under this head includes a provision of Rs. 1,800 for a special grant-in-aid to the Indian Museum. As the grant applied for by the Trustees of the Museum has not been sanctioned by Government the provision will be struck out, and the grant under this head will stand at Rs. 14,460.

5. *Cinchona Plantations.*—The Accountant-General has made a provision of Rs. 4,020 for the pay and pony allowance of the First Assistant Superintendent of the Plantation at the rate of Rs. 320 *plus* 15 per mensem. Under the orders of the Government of India, Revenue and Agricultural Department, No. 1236—60-5, dated 2nd September 1890, the pay of the appointment has been fixed at Rs. 250—20—350. Mr. Pantling, who holds the appointment, will be entitled to draw Rs. 310 per mensem from 1st April next, and the estimate will accordingly be reduced by Rs. 120. The total grant for these Plantations will thus be reduced from Rs. 1,08,500, as estimated by the Accountant-General, to Rs. 1,08,380.

6. *Botanical and other Public Gardens.*—The estimate under "Salaries, Botanical Gardens at Shibpore," includes provision of Rs. 3,480 and Rs. 2,040 for the pay of the Curator of the Garden and of the Assistant Curator at the rates of Rs. 290 and Rs. 170 per mensem respectively. Under the orders of the Government of India the salaries of the appointments have been fixed at Rs. 250—350 and Rs. 150—250 respectively, and in consequence of promotions and changes caused by the resignation of Mr. McHardy, they will be held during the year 1891-92 by officers on the minimum pay. The estimates will accordingly be reduced to Rs. 3,000 and Rs. 1,800 respectively. The estimate for the Botanical Garden at Darjeeling provides for the pay of the Head Gardener at the rate of Rs. 250 per mensem, including Rs. 20 drawn from the Darjeeling Improvement Fund. As the cost to Provincial revenues is only Rs. 230 per month, Rs. 2,760 will be entered in the estimate instead of Rs. 3,000 provided by the Accountant-General. The total grant for Botanical and other Public Gardens will then stand at Rs. 1,04,790.

7. *Registration of Railway Traffic.*—The sanctioned grant under this head for the current year is Rs. 3,000, and this figure has been reproduced in the estimate for next year. Under the orders of the Government of India, Revenue and Agricultural Department's No. $\frac{11}{47-4}$ Stats., dated the 10th June 1890, the Local Governments concerned have to bear a share of the cost incurred by the East Indian Railway Audit Office at Jamalpore in compiling and furnishing the statistics of trade, and the Government of Bengal has also undertaken to bear the cost of similar statistics supplied by that Audit Office to the Punjab Government. To meet these charges the estimate will be raised to Rs. 4,400.

8. *Registration of River and Road-borne Traffic.*—Under "Establishment—Foreign Frontier Road Traffic," the Accountant-General's estimate amounts to Rs. 7,604 against Rs. 7,964 provided by the local officers. The estimate of the local officers represents the actual cost of establishment and is accepted. Under the head of "Establishment subordinate to Registration of internal river and road traffic," the Accountant-General has raised the local estimate from Rs. 6,372 to Rs. 6,732 to provide for the cost of establishment for the registration of inter-local boat traffic at Chittagong amounting to Rs. 360; as this expenditure has already been included in the local estimate, the Accountant-General's estimate will be reduced by that amount. The estimate will further be reduced by Rs. 400, representing half the share of the cost of registering trade between Madras and Orissa which was borne by the Government of Bengal in 1888-89, but which will not likely be incurred in 1891-92. The total grant under the head "Registration of river and road-borne traffic" will be placed at Rs. 17,114, or Rs. 17,100 in round numbers.

9. The Accountant-General's estimates under the remaining heads and sub-heads are accepted. The total grant under "Scientific and other Minor Departments" will then be as follows:—

Imperial.

	Rs.
Census (provisionally)	5,00,000
Preservation and translation of ancient manuscripts	6,200
Total Imperial ...	5,06,200

Provincial.

	Rs.
Provincial Museums	14,460
Donations to Scientific Societies	12,000
Experimental Cultivation	17,000
Cinchona Plantations	1,08,380
Public Exhibitions and Fairs	2,350
Botanical and other Public Gardens	1,04,790
Emigration	22,000
Census	1,700
Registration of Railway Traffic	4,400
Registration of River and Road-borne Traffic ...	17,100
Examinations	2,000
Miscellaneous	140
Refunds	100
Total Provincial ...	3,06,420
	8,12,620
Add for rounding ...	380
GRAND TOTAL ...	8,13,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal; to the Secretary, Board of Revenue; to the Inspector-General of Registration; to the Protector of Emigrants; to the Superintendent of Botanical Gardens and Cinchona Plantations; to the Secretary, Economic Museum Committee; to the Director of the Department of Land Records and Agriculture; to the Conservator of Forests; and to the General, Revenue, and Statistical Departments of Government for information.

Ordered also that a copy of the Resolution be forwarded to the Superintendent of Census Operations in Bengal with special reference to paragraph 2 of the Resolution.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 228-39.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 13th January 1891.

E. J. H.—Reg. No. 9398C—203—14-1-91.

ESTIMATE FOR TERRITORIAL AND POLITICAL PENSIONS

[FILE F $\frac{1\text{-E}}{37}$ 7.]

No. 778Bt., dated Fort William, the 24th November 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

TERRITORIAL AND POLITICAL PENSIONS BUDGET ESTIMATE, 1891-92.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Pa[illegible] by Gov[illegible]mt.	EXPLANATORY REMARKS
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General		
ABSTRACT OF EXPENDITURE	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs	R.	
Imperial.												
Territorial and Political Pensions	12,63,613	12,36,000	6,17,454	6,32,452	12,49,906	14,000	... .	12,36,000	.	12,50,000	12,39,000	*Vide* details
Total	12,63,613	12,36,000	6,17,454	6,32,452	12 49,906	14,000	. ..	12,36,000	. ..	12,50,000	12,39,000	

HEADS AND ITEMS	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92		Pa[illegible] by Government.	EXPLANATORY REMARKS
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	
TERRITORIAL AND POLITICAL PENSIONS.										
Nizamut Family.										
Exceeding Rs. 5,000 per annum— Hossein Ali Mirza Syud Abdul Kadar Bahadur, the Nawab of Murshidabad (including the grant for repairs).	2,30,000	2,30,000						2,30,000	2,30,000	
Ali Mirza (paid in England by bills on Calcutta)	20,000	10,000						10,000	10,000	
Nayadut Ali (paid in England by bills on Calcutta).		10,000						10,000	10,000	
Asad Ali Mirza	15,000	15,000						15,000	15,000	
Syud Bakar Mirza	10,000	10,000						10,000	10,000	
Syud Daood Mirza Anjam Kudr	10,000	10,000						10,000	10,000	
Syud Furhad Mirza Kaus Kudr.	10,000	10,000						10,000	10,000	
Hossein Ali Mirza	25,000	25,000						25,000	25,000	
Iskunder Ali Mirza ...	15,000	15,000						15,000	15,000	
Syud Jaffer Mirza	10,000	10,000						10,000	10,000	
Syud Kaikus Mirza Hatem Kudr.	10,000	10,000						10,000	10,000	
Syud Khakun Mirza Dara Kudr	10,000	10,000	3,08,308	3,22,466	6,30,774	... ..	.....	10,000	10,000	Based on actual claims taken from the records of this office. It takes into account transfers and lapses by the death of life grantees
Syud Mohamed Toki Mirza Surya Kudr.	10,000	10,000						10,000	10,000	
Syud Nasar Ali Mirza Falak Kudr	10,000	10,000						10,000	10,000	
Wahid Ali Mirza	10,000	10,000						10,000	10,000	
Nawab Shahoon Nissa Begum	36,000	36,000						36,000	36,000	
Nawab Raisoon Nissa Begum	99,822	99,822						99,822	99,822	
Nawab Azum Ali Khan (including ground rent, Kharkhajat, and Tehwasat expenses, servants' wages and the pensions of certain members of his family).	56,320	56,320						56,320	56,320	
Mohamed Zynul Abdeen Khan Bahadur.	15,923	15,924						15,924	15,924	
Nawab Syud Sultan Gaitera Begum.	13,440	13,440						13,440	[illegible]	
Syud Mozuffer Ali ..	10,112	10,112						10,112	10,112	
Not exceeding Rs. 5,000 per annum.	1,43,650	1,40,568	68,228	64,047	1,32,275	.....	.....	1,36,500	1,36[illegible]	
Marriage grants	600	1,000	400		400			.....	1,[illegible]	
Total Nizamut Pensions ...	7,70,866	7,68,186	3,76,936	3,86,513	7,63,449	... .	..	7,63,118	[illegible]	

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government	Explanatory Remarks.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Oudh Family.										
Exceeding Rs. 5,000 per annum.										
Funeral expenses ...	... ..	.....	.....	2,500	2,500	.....	..	... .	.. .	
Nawab Badshah Mehal Shahiba ...	7,200	7,200						7,200	7,200	
Nawab Rownak Ara Shahiba	8,400	7,200						7,200	7,200	
Abid Ali Bahadoor ...	42,258	48,000						48,000	48,000	
Asmun Jah ,, ...	13,800	13,800						13,800	13,800	
Jam Jah Ali ,, ...	10,200	10,200						10,200	10,200	
Mohamed Jogee ,, ...	6,000	6,000						6,000	6,000	
Mohamed Jalal ,, ...	6,000	6,000						6,000	6,000	
Mohamed Saber ,, ...	6,000	6,000						6,000	6,000	
Mohamed Askarie ,, ...	6,000	6,000						6,000	6,000	
Mohamed Ibrahim Ali Bahadoor	6,000	6,000						6,000	6,000	
Kazim Hossain Bahadoor (Moolook Fazil) ...	6 000	6,000						6,000	6,000	
Kam Buksh Bahadoor ...	6,000	6,000						6,000	6,000	
Mohamed Ali Mirza ,,	6,000	6,000						6,000	6,000	
Masood Ali ,,	4,500	.....	92,940	95,008	1,87,948	.....	.....	.....	.....	Based on actual claims taken from the records of this office. It takes into account transfers and lapses by the death of life grantees.
Mohamed Reza Ali Bahadoor (Furruk Mirza)	6,000	6,000						6,000	6,000	
Mirza Ali Hossein Bahadoor (Mohamed Asgar)	6,000	6,000						6,000	6,000	
Mirza Aboo Torab Bahadoor (Mohamed Kurshid)	6,000	6,000						6,000	6,000	
Mohamed Asghar Bahadoor (Kanyab)	6,000	6,000						6,000	6,000	
Mohamed Naki Ali Bahadoor (Dilwar Jah)	6,000	6,000						6,000	6,000	
Kazim Hossein Bahadoor	6,000	6,000						6,000	6,000	
Mohamed Hossein Bux Bahadoor (Sudar Mirza)	6,000	6,000						6,000	6,000	
Sarir Ara Zainub Begum ...	3,600	....						....	.....	
Abul Ali Bahadoor (Sultan Mirza)	5,000	6,000						6,000	6,000	
Gratuities ..	240	.....						.	.....	
Mohamed Hossein Akhtar Jah Mirza Bahadoor (Akhldjah Mirza) . ..	... ..	.....						6,000	6,000	
Not exceeding Rs. 5 000 per annum	1,74,425	1,73,854	84,205	81,766	1,65,971	.....	.....	1,53,530	1,53,530	
Marriage grants	3,000	.. ...	.....	3,000	3,000	... ..	... ..		.	
Total Oudh Pensions ...	3,62,623	3,56,254	1,77,145	1 82,274	3,59,419	.....	.....	3,41,930	3,41,930	
Mysore Family.										
Exceeding Rs. 5,000 per annum—Fatihah allowance .	.....	6,000	.....	.....	.....	.....	.....	.....	.....	The charges are adjusted in the India books and provided for in the India estimates.
Not exceeding Rs. 5,000 per annum	375	20,985	300	379	679	... ..	.....	.....	.....	
Total Mysore Family ...	375	26,985	300	379	679	.....	.....	.....	.....	
Other Pensions.										
Chitpore Family.										
Exceeding Rs. 5,000 per annum—										
Syud Asgar Ali	8,670	8,670		6,048	.....	... .	.....	8,670	8,670	
Syud Ahmad Ali	5,761	8,670						8,670	8,670	
Not exceeding Rs. 5,000 per annum	8,712	9,484		6,904	.....	.....	... ..	8,794	8 794	
Purneah Family.										
Not exceeding Rs. 5,000 per annum	5,012	5,072		2,438	.....	.....	.....	5,072	5,072	
Rajmehal Family.										
Not exceeding Rs. 5,000 per annum	15,642	17,179		7,979	.....	.....	.....	16,866	16,866	
Banki Pensioners.										
Not exceeding Rs. 5,000 per annum	1,038	948		468	.	.....	.....	936	936	
Bussenpore Raj Family.										
Not exceeding Rs. 5,000 per annum	2,788	2,807		1,417	...	.....	.. ...	2,679	2,679	Based on actual claims taken from the records of this office. It takes into account transfers and lapses by the death of life grantees.
Nawab Daood Khan's Family.										
Not exceeding Rs. 5,000 per annum	1,943	1,936		874		.....	... ..	1,736	1,736	
Nawab Ghazeeoodin's Family.										
Not exceeding Rs. 5,000 per annum	150	210		80	.....	.....	... ..	210	210	
Goomesur Raj Family.										
Not exceeding Rs. 5,000 per annum	1,990	2,040		1,020	.....	.	... ..	2,040	2,040	
Nawab Moomeeoodowllah's Family.										
Not exceeding Rs. 5,000 per annum	1,394	2,777		682	... ..	.....	.....	2,777	2,777	
Raja Rajbullub's Family.										
Not exceeding Rs. 5,000 per annum	362	464		219	.....	.....	... .	464	464	
Porahat Raj Family.										
Not exceeding Rs. 5,000 per annum	110	260		259	... .	.....	.....	260	260	

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.	Explanatory Remarks.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
OTHER PENSIONS—*concluded.*										
Family of Raja Runjeet Sing.										
Not exceeding Rs. 5,000 per annum	125	120		65	.....	.....	.....	120	120	
Heirs of Shaib Bux Bebee.										
Not exceeding Rs. 5,000 per annum	625	600		300	...	.....	.....	600	600	
Maharajah Shitub Roy's Family.										
Exceeding Rs. 5,000 per annum— Kumar Rupnarain Sing ...	16,999	16,999		7,053	.....	.....	.....	16,999	16,999	
Not exceeding Rs. 5,000 per annum	690	780		1,627	.....	.....	.....	780	780	
Ungul Pensioners.										
Not exceeding Rs. 5,000 per annum	2,329	2,460		1,308	.....	.....	.....	2,460	2,460	
Family of Moulana Mohamed Asif and Moulana Mohamed Fazil.										
Not exceeding Rs. 5,000 per annum	121	223		77	.....	.....	.....	223	223	
Family of Raja Kadir Bux Khan and Kudar Hussein Khan.										
Not exceeding Rs. 5,000 per annum	1,861	1,837	63,075	454	.....	.....	.....	1,837	1,837	Based on actual claims taken from the records of this office. It takes into account transfers and lapses by the death of life grantees.
Khurda Raja.										
Exceeding Rs. 5,000 per annum— Raja Mokundo Deo .	25,600	25,600		12,800	.....	.....	.....	25,600	25,600	
Sikkim Raja										
Exceeding Rs. 5,000 per annum		12,000		.....	.....	.....	.....	12,000		
Unno Chutter charges paid in Cuttack and Balasore.										
Exceeding Rs 5,000 per annum— Magistrate of Cuttack ...	6,827	6,599		3,148	.....	.....	.....	6,599	6,599	
Munipore Family.										
Not exceeding Rs. 5,000 per annum—										
Ranee Chundra Kullah ...	200	600		.....	.....	.....	.....	600	600	
Miscellaneous.										
Not exceeding Rs. 5,000 per annum	20,800	22,133		8,036	.....	.....	.....	22,061	22,061	
Total other Pensions ...	1,29,749	1,50,468	63,075	63,286	1,26,359	.....	.....	1,49,053	1,37,053	
Total Territorial and Political Pensions	12,63,613	13,01,893	6,17,454	6,32,452	12,49,906	.....	.....	12,54,101	12,45,101	
Deduct—Probable Savings ...	.....	65,893	.....	.....	.....	.....	.....	4,101	4,101	
	.....	12,36,000	.....	.....	.....	.....	.....	12,50,000	12,30,000	

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 30TH DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 778Bt., dated the 24th November 1890, submitting the estimate of Territorial and Political Pensions for the year 1891-92.

The expenditure under "Territorial and Political Pensions," which is entirely Imperial, has been estimated by the Accountant-General at Rs. 12,50,000 for 1891-92, against Rs. 12,36,000, the sanctioned grant for the current year, and Rs. 12,63,613, the actuals of 1889-90. The estimate has been based on actual claims, and takes into account transfers and lapses caused by the death of life grantees. The estimate is accepted subject to the inclusion of a provision of Rs. 1,000 under "Marriage Grants of the Nizamut Family," under which head the Accountant-General has made no provision.

A sum of Rs. 12,000 has been provided by the Accountant-General for the subsidy to the Sikkim Raja. As the subsidy has now been stopped, this entry will be struck out.

The estimate of total expenditure under all heads, after rounding, will accordingly be placed at Rs. 12,39,000.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General and to the Political Department for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. F $\frac{1\text{-E}}{37}$ 8-9.

COPY, with copy of the estimate, forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 30th December 1890.

W. J.—Reg. No. 9084C—143—31-12-90.

21

[FILE F $\frac{1\text{-}E}{4}$ 1.]

CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

No. 798Bt., dated Calcutta, the 8th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL SERVICES.

CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

Budget Estimate of Expenditure, 1891-92.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			DIFFERENCE BETWEEN THE ESTIMATES OF 1890-91 AND 1891-92.		Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.	Increase.	Decrease		Proposed by Local Officers.	Revised by Accountant-General.		
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Amount transferred from—												
3. Land Revenue		1,000										
19. Law and Justice—												
A.—Courts of Law ...		1,000										
B.—Jails	2,319	1,000	2,098	10,721	12,819	.....	2,000	7,000		5,000	5,000	Based on actuals.
20. Police		1,000		−8,599	−8,599							
21. Marine		1,000										
22. Education		1,000										
24. Medical		1,000										
Total .	2,319	7,000	2,098	10,721 −8,599	12,819 −8,599	.....	2,000	7,000		5,000	5,000	

C. E. G:—Reg. No. 8663C—137—16-12-90.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 798Bt., dated the 8th December 1890, submitting the estimate of Civil Furlough and Absentee Allowances for the year 1891-92.

The charges under Civil Furlough and Absentee Allowances are wholly Imperial. The actual expenditure in the last three years amounted to—

					Rs.
1887-88	...	...	...	...	5,610
1888-89	...	...	...	...	6,541
1889-90	...	...	...	...	2,319

The charges in the twelve months ending 30th September 1890 amounted to Rs. 4,220, and the Accountant-General has placed the estimate for 1891-92 at Rs. 5,000. His estimate is accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

No. F $\frac{1\text{-E}}{4}$·2.

COPY, with a copy of the estimate, forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD.

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 15th December 1890.

H. P.—Reg. No 8664C—137—16-12-90.

[FILE F $\frac{1E}{57}$ 1.]

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

No. 785Bt., dated Calcutta, the 28th November 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE.

Receipts in aid of Superannuation, Retired and Compassionate Allowances for 1891-92.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.												
Subscriptions to the Military Orphan Fund ...	25,476	25,000	10,955	13,551	24,506	.....	.....		10,134	25,000	25,000	The receipts represent the net proceeds of the Orphangunge Bazar at Kidderpore. I take Rs. 25,000 with reference to actuals. The local estimates have always proved to have been taken low.
Subscriptions under the Indian Civil Service Family Pension Regulations	9,938	9,000	5,320	5,023	10,343	2,000	.....		.....	11,000	11,000	Based on actuals with a small addition for newcomers.
Subscriptions to the Bengal Civil Fund	1,47,958	1,46,000	76,336	70,118	1,46,454	.....	1,000		.....	1,45,000	1,45,000	A small deduction made for retirements.
Total Imperial ...	1,83,332	1,80,000	92,611	88,692	1,81,303	2,000	1,000	1,80,000	10,134	1,81,000	1,81,000	
Provincial.												
Family Subscriptions of Native Members of the Covenanted Civil Service	989	1,000	478	506	984	....	.....		.....	1,000	1,000	
Contributions for Pensions and Gratuities	44,377	55,000	21,109	55,453	76,562	12,000	.....		.....	67,000	67,000	Based on actual demands taken from the records of this office.
Total Provincial ...	45,366	56,000	21,587	55,959	77,546	12,000	.....	1,31,000	.....	68,000	68,000	
GRAND TOTAL ...	2,28,698	2,36,000	1,14,198	1,44,651	2,58,849	14,000	1,000	3,11,000	10,134	2,42,000	2,49,000	

Superannuation Allowances, and Pensions Budget Estimate, 1891-92.

EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.												
Pensions of the Bengal Civil Fund	1,350	3,000	750	750	1,500	.....	1,000			2,000	2,000	Reduced with reference to actuals. There remains only one pensioner now in India paid from the fund.
Refunds	58	.....	35	45	80	.....	.....			.....	.....	
Total ...	1,408	3,000	785	795	1,580	.....	1,000	3,000		2,000	2,000	
Provincial.												
Superannuation and retired allowances (a) ..	13,66,790	13,78,000	6,52,707	7,15,753	13,68,460	50,000	.....			14,25,000	14,25,000	Based on actual claims taken from the books of this office. It takes into account transfers and lapses by the death of life grantees.
Management of Wards' estates										3,000	3,000	
Compassionate allowances (a)	23,748	20,000	10,974	10,494	21,468	4,000	.....			24,000	24,000	The charges under this head show an increase in each year since 1884-85 as follows—
Gratuities	8,641	10,000	2,958	3,455	6,413	.....	1,000			9,000	9,000	Rs. 1884-85 ... ... + 58; 1885-86 ... ... + 53; 1886-87 ... ... + 19; 1887-88 ... ... + 22; 1888-89 ... ... + 84; 1889-90 ... ... + 66
Bonus to officers of the Public Works Department	.....	.....	.....	.....	.....	.....	.....			.....	.....	
Refunds	23	.....	23	.....	23	.....	.....			.....	.....	
Pensions for distinguished and meritorious services	36,942	39,000	35,150	16,717	51,867	.....	.....			39,000	39,000	The actuals for the 12 months ended 30th September 1890 give Rs. 14,43. In view of the progressive nature of the charges I take Rs. 15,00.
Total Provincial ...	14,36,144	14,47,000	7,01,812	7,46,419	14,48,231	54,000	1,000	14,70,000		15,00,000	15,00,000	
GRAND TOTAL ..	14,37,552	14,50,000	7,02,597	7,47,214	14,49,811	54,000	2,000	14,73,000		15,02,000	15,02,000	

(a) See details by Departments overleaf.

Details by Departments of Superannuation and Retired Allowances, 1891-92.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Lapsed since the date of framing the budget estimate, 1890-91.*	Amount payable in 1890-91.	Add new pensions and retired allowances granted since the date of last estimate.†	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1890. Last six months, 1889-90.	First six months, 1890-91.	Total.	Explanatory Remarks.
Provincial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
SUPERANNUATION AND RETIRED ALLOWANCES.										
Departments.										
Land Revenue		2,66,844	32 130	2,34,714	38,366	2,73,080				
Opium		41,391	3,638	37,703	11,298	49,021				
Salt		6 380	1,113	5 267	.	5,267				
Stamps		14,215	6,000	8,215	.. .	8,215				
Excise		14 647	531	14,116	1 166	15,282				
Customs		99,867	5,830	94,037	1,134	95,171				
Assessed Taxes		..	.....	.. ...	...					
Registration		4 210	... ..	4,210	1,156	5 366				
Post Office		21,257	808	20,449	..	20,449				
Mint		636	...	636	...	636				
General Administration ...		1 55,413	1 950	1,53,463	3,123	1,56,586				
Law and Justice	13,66,790	2,46,353	41,471	2 05,882	61 967	2 67,849	6,52,707	7,15,753	13,68,460	
Police		2,32,912	15 871	2,17,041	39,202	2 56 243				
Education		89,774	3,754	86,020	969	86,989				
Ecclesiastical		60	.	60	... ..	60				
Medical		38,594	567	38,027	.....	38,027				
Political		678	...	678	.....	678				
Scientific and other Minor Departments		17,235	150	17,085	.....	17,085				
Stationery and Printing ..		12,600	.. ..	12,600	...	12,600				
Forest		.....	.....	.....	480	480				
Miscellaneous		48	..	48	36	84				
Public Works Department ..		1,87,666	8,413	1,79,253	15,075	1,94,328				
Telegraph		9,002	....	9,002	... .	9,002				
		14,59,782	1,21,226	13,38,556	1,74,942	15,12,498				
Deduct—Probable Savings ...		81,782				87,498				
Total ...	13,66,790	13,78,000				14,25,000	6,52,707	7,15,753	13,68,460	
Compassionate Allowances.										
Compassionate allowances ...	23,748	20,000	207	25,927	.....	25,927	10,974	10,494	21,468	
Deduct—Probable Savings ...						1,927				
						24,000				

* The deductions shown in this column include the superannuation allowances transferred for payment to other Governments.
† Includes also those transferred for payment from other Governments.

H. P.—Reg. No. 8355C—137—4 12-90.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 5TH DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 785Bt., dated the 28th November 1890, submitting the estimates of receipts and expenditure under Superannuation for the year 1891-92.

The Accountant-General's estimates are compared in the following table with the actual receipts of the past three years :—

RECEIPTS.	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Actuals of 12 months ending 30th September 1890.	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Estimate, 1891-92.
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Orphan Fund ..	23,049	31,691	25,436	24,506	25,000		25,000
Ditto under the Indian Civil Service							
Family Pension Regulations	6,295	7,512	9,938	10,343	9,000		11,000
Subscription to the Bengal Civil Fund . ..	1,48,867	1,50,561	1,47,958	1,46,454	1,46,000		1,45,000
Ditto to the Madras ditto	9	113	... .	.....	..		.....
Ditto to the Bombay ditto	18	.....	.....	...	...		...
Total Imperial	1,78,238	1,89,877	1,83,332	1,81,303	1,80,000	1,80,000	1,81,000
Provincial.							
Family subscriptions of Native Members of the Covenanted Civil Service	1,199	1,129	989	984	1,000		1,000
Contributions for Pensions and Gratuities ...	44,281	47,720	44,377	76,562	55,000		67,000
Total Provincial .	45,480	48,849	45,366	77,546	56,000	1,31,000	68,000
GRAND TOTAL ...	2,23,718	2,38,726	2,28,698	2,58,849	2,36,000	3,11,000	2,49,000

Full explanation has been furnished by the Accountant-General of the variations under the different heads of the estimates, and his figures are accepted. The increased provision under Provincial receipts is due to anticipated contributions from Local Fund employés.

2. The Accountant-General's estimates of Imperial and Provincial expenditure for next year, amounting to Rs. 2,000 and Rs. 15,00,000 respectively, are accepted.

ORDER—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

No. F $\frac{1\text{-E}}{57}$ 2.

COPY, with a copy of the estimates, forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The 5th December 1890.

C. E. G.—Reg. No. 8356C—137—8 12-90.

STATIONERY AND PRINTING BUDGET ESTIMATE FOR 1891-92.

[FILE F $\frac{1\text{-E}}{40}$ 1.]

No. 816Bt., dated Fort William, the 20th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

STATIONERY AND PRINTING BUDGET ESTIMATE, 1891-92.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Stationery receipts	43,777	48,000	12,237	32,996	45,233	.....	3,000	48,000	1,25,333	45,000	45,000	*Vide* details.
PROVINCIAL.												
Stationery receipts	27,926	34,000	8,508	16,002	24,510	.....	3,000	.....	250	31,000	25,200	Ditto.
Sale of Gazettes and other publications.												
Gazettes	18,500	19,000	11,312	9,351	20,663	.....	650	.....	18,305	18,350	18,350	Ditto.
Indian Law Reports	34,872	35,000	27,039	7,624	34,663	.....	.....	.....	35,000	35,000	35,000	
Other publications	29,512	28,000	13,658	15,436	29,094	1,000	.....	.....	26,469	29,000	29,000	
Total Sale of Gazettes, &c. ...	82,884	82,000	52,009	32,411	84,420	1,000	650	.....	79,774	82,350	82,350	
Other Press receipts	39,948	49,000	15,832	12,570	28,402	.....	8,350	.....	16,524	40,650	28,000	
Total Provincial ...	1,50,758	1,65,000	76,349	60,983	1,37,332	1,000	12,000	1,52,000	96,548	1,54,000	1,35,550	
Total ...	1,94,535	2,13,000	88,586	93,979	1,82,565	1,000	15,000	2,00,000	2,21,881	1,99,000	1,80,550	

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
STATIONERY.										
IMPERIAL.										
Sale of stationery	43,777	48,000	12,237	32,996	45,233		1,25,333	45,000	45,000	Based on actuals. Represents recoveries from Bengal State Railways. The local estimate includes receipts on account of Provincial and supplies to other Government Railways.
PROVINCIAL.										
Sale of stationery	27,875	33,600	8,502	16,002	24,504		.....	30,800	25,000	Included by Superintendent in first item.
Miscellaneous, sale of boxes, &c	51	400	6	.....	6		250	200	200	
Sale of waste paper and obsolete forms	.....	.....	.....	.....	.....		.....	.....	.....	
	27,926	34,000	8,508	16,002	24,510		250	31,000	25,200	
PRINTING.										
SALES OF GAZETTES AND OTHER PUBLICATIONS.										
Gazettes.										
Calcutta Gazette	16,529	16,000	10,151	7,838	17,989		16,000	16,000	16,000	As advised in Bengal Government No. 2 $\frac{1\text{-E}}{4}$, dated 16th December 1890.
Bengali "	1,276	2,000	1,022	1,192	2,214		1,500	1,500	1,500	
Behar "	320	500	42	2	44		300	300	300	
Police "	221	300	50	247	297		300	350	350	
Uriya "	154	200	47	72	119		165	200	200	
	18,500	19,000	11,312	9,351	20,663		18,305	18,350	18,350	
Indian Law Reports	34,872	35,000	27,039	7,624	34,663		35,000	35,000	35,000	Ditto ditto.
Other Publications.										
Sale of books and lists of Regular Appeals ...	2,244	2,500	866	1,593	2,459		2,000	2,500	2,500	Based on actuals.
Sale of Excise account forms ...	1,679	2,000	281	1,215	1,496		1,669	1,600	600	
Do. of Civil Lists	1,640	1,200	974	870	1,844		1,600	1,600	1,600	
Do. of Customs publications...	22,668	21,300	11,126	11,523	22,649		21,300	22,300	22,300	
Do. of printed Acts	1,281	1,000	411	235	646		.....	1,000	1,000	
	29,512	28,000	13,658	15,436	29,094		26,469	29,000	29,000	
Other Press Receipts.										
Value of rent receipt forms ...	4,324	7,500	1,379	1,443	2,822		5,298	5,000	3,000	Reduced on actuals.
Miscellaneous	35,624	41,500	13,953	11,127	25,080		11,226	35,650	25,000	Ditto.
	39,948	49,000	15,832	12,570	28,402		16,524	40,650	28,000	
	1,50,758	1,65,000	76,349	60,983	1,37,332		96,548	1,54,000	1,35,550	
Total ...	1,94,535	2,13,000	88,586	93,979	1,82,565		2,21,881	1,99,000	1,80,550	

STATIONERY AND PRINTING BUDGET ESTIMATE, 1891-92—*continued.*

HEADS AND ITEMS	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Increase	Decrease.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF EXPENDITURE.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Stationery purchased for Central Stores	11,20,465	14,96,000	4,60 913	6,17,016	10,77,929	.....	2,76,000	14,00,000	12,20,465	12,20,000	12,20,000	Estimate as sanctioned by Bengal Government.
PROVINCIAL.												
Stationery Office at the Presidency ..	1,03,441	1,12,000	49,388	47,970	97,358	.....	4,000		1,07,649	1,08,000	1,08,000	Decrease chiefly under supplies and services.
Stationery purchased in the country	63,341	70 000	33,290	33,826	66,816	.....	.....		. ...	70,000	70,000	
Government presses	2,99,272	3,03,000	1,40,221	1,64,591	3,04,812	11,000	.....		3,15,160	3,14,000	3,14,000	Increase against a corresponding decrease in the head following.
Printing at private presses ...	8,449	10,000	4,465	3,936	8,401	.....	9,000		985	1,000	1,000	*Vide* remark above.
Stationery supplied from Central Stores	5,06,557	5,35,000	5,06,557	...	5,06,557	.....	11,000		5,24,000	5,24,000	5,24,000	Estimatet of Superintendent of Stationery.
Refunds	877	1,000	379	1,425	1,804	.. ...	.....		.....	1,000	1,000	
Discount and sale of rent receipt forms	63	... ..	63	18	81	.....	... ..		.....	... .	.....	
Total Provincial ...	9,87,000	10,31,000	7,34,363	2,51,466	9,85,829	11,000	24,000	10,31,000	9,47,794	10,18,000	10,18,000	
Total ...	21,07,465	25,27,000	11,95,276	8,68,482	20,63,758	11,000	3,00,000	24,31,000	21,68,259	22,38,000	22,38,000	

NUMBERS 1890-91	NUMBERS 1891-92	HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
		EXPENDITURE.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		IMPERIAL.										
		Stationery purchased for Central Stores .	11,20,465	14,96,000	4,60,913	6,17,016	10,77,929		12,20,465	12,20,000	12,20,000	The estimate as sanctioned by the Government of Bengal has been reproduced, *vide* Bengal Government No. F $\frac{1\text{-E}}{40}$ 3, dated 24th September 1890.
		PROVINCIAL.										
		STATIONERY OFFICE AT THE PRESIDENCY										
		STATIONERY BRANCH.										
		Establishment.										
1	1	Store-keeper	2,169	2,100	886	1,162	2,048		2,340	2,340	2,340	Increase due to increment.
47	49	Clerks on less than Rs 200	33,525	22,836	14,127	18,575	34,011		24,252	(a)25,404	25,404	(a) Increase of five clerks, *vide* Bengal Government No F $\frac{1\text{-E}}{22}$ 141, dated 4th December 1890; No. Stry $\frac{1\text{-E}}{1}$ 18, dated 4th December 1889, and No. $\frac{1\text{-E}}{1}$ 7, dated 27th May 1890, and annual increments.
25	25	Servants and others ..	3,137	2,184	1,309				2,184	2,184	2,184	
		Temporary establishment ..	4,964	3,432	2,167	2,702	4,889		2,964	2,292	2,292	Decrease due to the transfer of two clerks to the permanent establishment.
				30,552					31,740	32,220	32,220	
		Deduct—Probable savings	.....	217	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	43,795	30,335	18,509	22,439	40,948		31,740	32,220	32,220	NOTE—The actuals include charges of the Form Branch.
		Supplies and Services.										
		One third freight on Europe stores	1,328	3,500	860	941	1,801		1,400	1,400	1,400	Estimate of Superintendent of Stationery retained, reduced on actuals.
		Cost of landing stationery packages	33	4,0 0	33	629	662		2,200	2,200	2,200	
		Total Supplies and Services ..	1,361	7,500	893	1,570	2,463		3,600	3,600	3,600	
		Contingencies										
		Rents, rates and taxes ...	7,415	9,165	4,633	4,072	8,705		8,145	8,145	8,145	Municipal rates, Rs 5,265, and rent, Rs. 2 880. Provision is made for rent of godown in the event of the Stationery Office not being allowed the use of the godowns at the Custom House and the new opium range.
		Postage charges	3,310	1,000	1,276	1,909	3,185		1,200	1,200	1,200	The actuals include charges of the Form Branch
		Other expenses and miscellaneous ...	46,703	24,000	23,656	17,864	41,220		25,600	25,600	25,600	The actuals include charges of the Form Branch provided for separately, *vide* page 3.
		Service telegrams	207	.	171	66	237		.	... .		
		Total Contingencies ..	57,635	34,165	29,736	23,711	53,447		34,945	34,945	34,945	
		TOTAL STATIONERY BRANCH	1,02,791	72,000	49,138	47,720	96,858		70,285	70,765	70,765	

STATIONERY AND PRINTING BUDGET ESTIMATE, 1891-92—*continued.*

Numbers 1890-91.	Numbers 1891-92.	Heads and Items.	Actuals, 1889-90	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers	Revised by Accountant-General	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	
		PROVINCIAL—*continued.*										
		STATIONERY OFFICE AT THE PRESIDENCY—*continued.*										
		FORM BRANCH.										
		Establishment.										
29	28	Clerks (less than Rs. 200)	.....	10,428	.....	.....	... .		10,152	10,104	10,104	NOTE—The actuals have been adjusted under Stationery Branch. Decrease due to the entertainment of clerks on minimum pay.
16	16	Servants . ..	.. ..	1,248	.....	... 6.	.....		1,248	1,248	1,248	
		Temporary establishment ...	.....	2,316	... ..	.. ..	... ..		2,364	2,364	2,364	Sanctioned, *vide* Bengal Government order No. $\frac{1\,E}{1}$ 11, dated 8th June 1889.
			...	13,992	.. . .	... .	. ..		13,764	13,716	13,716	
		Deduct—Probable savings ...	.. . .	592	.. ..	..	..		.	81	81	
		Total Establishment ..		13,400	. ..	..	.....		13,764	13,635	13,635	
		Allowances.										
		Allowances to Assistant Superintendent for visiting Presidency Jail Press	650	600	250	250	500		6 0	600	600	
		Contingencies.										
		Postage charges	.....	3,000	... .	... .	. . ..		2,500	2,500	2,500	Superintendent's estimate retained, as it is in accord with actuals.
		Office expenses and miscellaneous	..	23,000	.....	... ..	... .		20,500	20,500	20,500	
		Total Contingencies ...	..	26,000	.	. .			23,000	23,000	23,000	
		Total Form Branch ...	650	40,000	... .	...	.. ..		37,364	37,235	37,235	
		Total Stationery Office at the Presidency	1,03,441	1,12,000	49,368	47,970	97,358		1,07,049	1,08,000	1 08,000	
		STATIONERY PURCHASED IN THE COUNTRY.										
		STATIONERY PURCHASED IN THE SEVERAL DEPARTMENTS.										
		Land Revenue	13,723	14,000	6,853	7,050	13 903		. . ..	14,000	14,000	Represents the amounts deducted from the contract grant of local officers.
		Excise	2,142	2,000	1,013	1,229	2,242		. ..	2,000	2,000	
		Law and Justice—										
		Civil and Sessions Courts ..	25,089	26 900	11,916	11,949	23,885		... ..	26 900	26 900	
		Criminal Courts ...	5,964	6,000	3,087	2,895	5,982		... .	6,000	6,000	
		Courts of Small Causes ...	3	100	1	75	76		... ..	100	100	
		Frontier Police ...	221	21,000	221	18	239		.....	21,000	21,000	
		District Executive Force ..	21,199		10,179	10,310	20,489					
		Total Stationery purchased in the country ...	68,341	70,000	33,290	33,526	66,816		... .	70,000	70 000	
		GOVERNMENT PRESSES.										
		Provincial.										
		BENGAL SECRETARIAT PRESS.										
		Salaries.										
		Superintendent	12,000	12,000	6,000	6,000	12,000		12,000	12,000	12,000	The estimates as advised by the Government of Bengal, Financial Department, in letter No. F $\frac{1\,E}{69}$ 4, dated 16th December 1890, reproduced.
		Establishment.										
		Printers and Examiners, Readers and copy-holders, Compositors and distributors, Pressmen	32,859	.....	13,859	15,432	29,291		.... .	.. .	. ..	
		Clerks servants, and others	9,929	.. ...	4,534	5,876	10,410		.....	.....	.....	
		Piece-hand establishment	88,845	.... .	42,788	50,212	93,000		.....	.....	. .	
		Extra hand establishment ...	8,924	.	3,700	4,906	8,606		.. ...			
		Total Establishment ..	1,40,557	..	64,881	76,426	1,41,307		.....			

Sationery and Printing Budget Estimate, 1891-92—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure—*contd.*										
Government Presses—*contd.*										
Provincial—contd										
Bengal Secretariat Press—*contd*										
Allowances										
Overtime of the establishment	23,483	.....	8,921	10,726	19,647		.....	.....		
Hill journey allowance	1,760	.....	1,445	349	1,794		... ..	... ..		
Total Establishment and Allowances	1,65,300	1,60,000	10,366 64,881	11,075 76,426	21,441 1,41,307		1,69,300	1,69,300	1,69,300	
Supplies and Services.										
Cost of materials and stock ..	151	.....	....	929	929		.....	.....	... ..	The estimates as advised by the Government of Bengal, Financial Department, in letter No. F $\frac{1\text{-E}}{69}$ 4, dated 16th December 1890, reproduced.
Cost of stores from England	2,224	.....	914	1,728	2,642		.....	.....	.....	
One fifth freight on stores ..	100	.....	33	17	50		.....	...	.....	
Contract and miscellaneous printing	.....	.....	... ..	.....	.....		....	....	.....	
Total Supplies and Services ...	2,475	15,000	947	2,674	3,621		15,000	14,000	15,000	
Contingencies.										
Rents, rates, and taxes ..	.....	.....	.....	.....	...		.....	...	.	
Hill journey charges	113	.....	113	.. .	113		..		...	
Postage charges ..	12,501	14,000	6,204	7,195	13,399		14,000	14,000	14,000	
Office expenses and miscellaneous	12,939	14,000	5,665	7,073	12,738		14,000	14,000	14,000	
Total Contingencies ..	25,553	28,000	11,982	14,268	26,250		28,000	28,000	28,000	
Total Bengal Secretariat Press	2,05,928	2,15,000	94,176	1,10,443	2,04,619		2,24,300	2,24,300	2,24,300	
Deduct Probable Savings ..	.....	.....	.... .	.. .	.....		... ..	300	300	
Presidency Jail Press.										
Establishment.										
Overseers, Readers, Instructors and Distributors ..	18,954	.....	12,720	12,119	24,839		... ..	.. ...	... ..	
Engineer	192	.....	81	96	177		.....	.. ...	. .	
Clerks	1,331	.....	571	659	1,230		.. ..	.. ..	. ...	
Servants	829	.....	315	376	691		. ..	... ..	.....	
Piece-hand establishment .	.....	..	.....	5,672	5,672		. .	... ..	.	
Total Establishment ..	31,306	.	13,687	18,922	32,609		....	..	....	
Allowances.										
Overtime of the establishment	7,367	.....	3,409	3,474	6,883		.. ...		.....	
Total Establishment and Allowances	38,673	40,000	17,096	22,396	39,492		40,000	40,000	40,000	The estimates as advised by the Government of Bengal, Financial Department, in letter No. F $\frac{1\text{-F}}{69}$ 4, dated 16th December 1890, reproduced.
Supplies and Services.										
Block and Plant	.....	.....	.....	.....	.....				... ..	
Purchase of type, &c.	971	.....	163	303	466		... ..	.. ..	... ...	
Cost of Europe stores	14,080	.....	10,650	8,005	18,655		..	.. ..	.....	
Freight on Europe stores	84	.....	84	51	135		.....	.. ...		
Petty construction and repairs	512	... ..	.... .	.....	.....		.	... .	...	
Total Supplies and Services	15,647	11,000	10,897	8,359	19,256		11,000	11,000	11,000	
Contingencies.										
Office Expenses and Miscellaneous	15,648	13,000	7,514	11,408	18,922		13,000	13,000	13,000	
Total Presidency Jail Press	69,968	64,000	35,507	42,161	77,670		64,000	64,000	64,000	
Government Publications.										
Uriya Gazette	1,794	1,980	804	308	1,112		2,500	1,980	1,980	Local estimate reduced with reference to actuals.
Customs Publications—										
Cost of printing at Rs. 950 a month .	9,000	9,000	4,500	5,300	9,800		11,400	11,400	11,400	*Vide* Bengal Government No. F $\frac{3\text{-P}}{12}$ 3, dated 24th April 1890.
Moiety of establishment in the Statistical Department transferred from "9. Customs, Salaries, Establishments, &c., Calcutta" ...	12,622	13,020	5,234	6,377	11,611		12,960	12,620	12,620	Reduced for rounding the estimate.
Total Government Publications	23,476	24,000	10,538	11,985	22,523		26,860	26,000	26,000	
Total Government Presses —Provincial	3,99,272	3,03,000	1,40,221	1,64,591	3,04,812		3,15,160	3,14,000	14,000	

STATIONERY AND PRINTING BUDGET ESTIMATE, 1891-92—*concluded.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRINTING AT PRIVATE PRESSES.										
PRINTING AT PRIVATE PRESSES—*Provincial.*										
Cost of printing Indian Law Reports	8,313	9,000	4,528	3,751	8,279		.....	.....(a)	.....	(a) Estimated for under Total Establishments and Allowances of the Bengal Secretariat Press, and included in Rs. 1,69,300, since the cost of printing Indian Law Reports is undertaken by the regular establishment instead of at contract rates as heretofore.
Cost of printing at private presses	130	1,000	(—)63	185	122		985	1,000	1,000	
Total Printing at Private Presses—*Provincial*	8,449	10,000	4,465	3,936	8,401		985	1,000	1,000	
Discount on sale of rent receipt forms	63	.....	63	18	81		.....	.....	.....	
DETAILS OF COST OF PRINTING AT PRIVATE PRESSES.										
Land Revenue	35	.....	.....	112	.....		965			
Opium	.....	.....	.....	.....	.....		.....			
Salt	.....	.....	.....	.....	.....		.....			
Stamps	.....	.....	.....	.....	.....		.....			
Excise	6	.....	.....	3	.....		20			
Customs	.....	.....	.....	.....	.....		.....			
Registration	.....	.....	.....	.....	.....		.....			
General Administration ...	.....	.....	.....	.....	.....		.....			
Law and Justice	3	.....	.....	56	.....		.....	1,000	1,000	
Police	86	.....	.....	14	.....		.....			
Marine	.....	.....	.....	.....	.....		.....			
Education	.....	.....	.....	.....	.....		.....			
Medical	.....	.....	.....	.....	.....		.....			
Scientific and other minor departments	.....	.....	.....	.....	.....		.....			
Miscellaneous	.....	.....	.....	.....	.....		.....			
Public Works	.....	.....	.....	.....	.....		.....			
Total ...	130	1,000	(—)63	185	122		985	1,000	1,000	
Stationery supplied from Central Stores	5,06,557	5,35,000	5,06,557	.....	5,06,557		5,24,000	5,24,000	5,24,000	Estimate of Superintendent of Stationery, which has been based on the annual average consumption of the past three years.
Refunds.										
Stationery	26	.....	9	253	262		.....	1,000	1,000	Based on actuals.
Printing	851	.....	370	1,172	1,542		.....			
Total Refunds ...	877	1,000	379	1,425	1,804		.....	1,000	1,000	

W. LoB.—Reg. No. 02190—233—6-1-91.

[FILE F $\frac{1\text{-E}}{48}$ 2-16.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 5TH JANUARY 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 816Bt., dated the 20th December 1890, submitting the estimates of Receipts and Expenditure under the head of Stationery and Printing for the year 1891-92.

RECEIPTS.

The Imperial receipts under this head have been estimated by the Accountant-General at Rs. 45,000 against Rs. 43,777 and Rs. 45,233 the actuals of the year 1889-90, and of the the 12 months ending the 30th September 1890, respectively. The estimate is accepted. The Accountant-General's estimate of Provincial receipts from "Sale of Stationery" amounts to Rs. 30,800, against Rs. 27,875, the actuals of 1889-90. In view of the actual receipts of the first six months of the current year, which amounted to Rs. 16,002 against Rs. 19,373 obtained in the corresponding period of last year, and of the actuals of the twelve months ending the 30th September 1890, amounting to Rs. 24,504, the estimate is reduced to Rs. 25,000. The Accountant-General's estimate of Rs. 5,000 for "Value of Rent Receipt Forms" is reduced to Rs. 3,000 with reference to actuals, which have fallen from Rs. 8,423 in 1887-88 to Rs. 3,322 in the twelve months ending the 30th September 1890. The "Miscellaneous Press Receipts" have also gradually fallen from Rs. 66,237 in 1887-88 to Rs. 25,080 in the twelve months ending the 30th September 1890, and the Accountant-General's estimate is accordingly reduced from Rs. 35,650 to Rs. 25,000. The estimates under the remaining heads of receipts are accepted.

EXPENDITURE.

2. The Accountant-General's estimate of Imperial and Provincial expenditure under all heads and sub-heads have been fully explained in the budget and they are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Board of Revenue, Superintendent of Government Printing, Bengal, Commissioner of Orissa, Inspector-General of Police, Inspector-General of Jails, all Departments of this Government, and the Secretariat Accountant, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 30-44.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 5th January 1891.

C. E. G.—Reg. No. 92500—233—6-1-91.

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

No. 809Bt., dated Fort William, the 15th December 1890.
Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1891-92

MISCELLANEOUS.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT OF RECEIPTS.												
IMPERIAL.												
Premium on bills	52,086	55,000	24,657	19,885	44,542	.....	10,000		944	45,000	45,000	The higher rate of exchange on London has reduced the demand for bills on mofussil treasuries.
Unclaimed bills of exchange of more than three years' standing	774	.....	774	.....	774	.....	.....		.. ..	.....	....	
Recovery of insurance and other charges on English stores	1,18,743	1,00,000	63,693	39,141	1,02,834	5,000	.....		.....	1,05,000	1,05,000	Based on actuals.
Extraordinary items	.....	.. ...	.....	.. .		.....	.....		... ..	.	.. ..	
Total Imperial	1,71,523	1,55,000	89,124	59,026	1,48,150	5,000	10,000	1,55,000	944	1,50,000	1,50,000	
PROVINCIAL.												
Unclaimed deposits	3,86,787	3,60,000	3,85,027	360	3,86,287	20,000	... ..		6,19,3 9	3,8 ,000	3,80,000	Based on actuals.
Treasure trove	399	..	399	384	783	.. ...	.....		.. .		...	
Sale proceeds of durbar presents ...	16,045	8,000	6,385	13,523	19,908	10,000	...		252	18,000	18,000	
Sale of old stores and materials ...	36,943	40,000	21,832	15,987	37,819	..	1,000		21,924	39,000	39,000	
Sale of land and houses, &c.	1,599	1,000	747	5,286	6,033	4,000	... .		. ....	5,000	2,000	
Fees for Government audits	37,863	30,000	30,318	11,246	41,564	10,000	..			40,000	40,000	
Rents	18,586	22,000	10,918	8,168	19,086	.. ...	2,000		11,390	20,000	20,000	
Miscellaneous fees, fines and forfeitures	1,63,903	1,60,000	76,099	64,526	1,40,625	.....	5,000		1,67,376	1,55,000	1,55,000	
Miscellaneous	1,41,769	1,50,000	61,741	63,289	1,25,030	. . ..	7,000		24,532	1,43,000	1,43,000	
Total Provincial ..	8,05,794	7,71,000	5,94,366	1,82,769	7,77,135	44,000	15,000	7,71,000	8,44,859	8,00,000	7,97,000	
GRAND TOTAL ...	9,77,317	9,26,000	6,83,490	2,41,795	9,25,285	49,000	25,000	9,26,000	8,45,783	9,50,000	9,47,000	
						24,000						
ABSTRACT OF EXPENDITURE.												
IMPERIAL.												
Charges for remittance of treasure	29,077	30,000	10,979	12,387	23,366	.....	.....		35,176	30,000	30,000	Based on actuals.
Miscellaneous refunds	21	1,000		345	345	.....	... ..		527	1,000	1,000	
Total Imperial	29,098	31,000	10,979	12,732	23,711	.....	.....	31,000	35,703	31,000	31,000	
PROVINCIAL.												
Subscription to periodicals	37,332	25,000	5,708	30,087	35,795	.....	12,500		12,500	12,500	12,500	*Vide* remark on page .
Allowances to Civil Servants out of employ	.....	.....	.....	.....	.....	.....	... ..		.....	... ..	.....	
Travelling allowances to Covenanted and Uncovenanted officers attending examinations	1,691	2,000	921	1,043	1,964	.....	.....		1,788	2,000	2,000	*Vide* details.
Rewards for proficiency in oriental languages, and allowance to Language Examination Committee ...	11,000	9,000	3,000	5,980	8,980	.....	... .		9,000	9,000	9,000	
Cost of books and publications	5,752	5,000	2,425	1,721	4,146	.. .	4,000		1,000	1,000	1,000	
Purchase of rubber seals and stamps .	. ..		.	1,946	1,946	3,000	. ..		... ..	5,000	3,300	
Donations for charitable purposes	1,02,113	96,500	55,557	46,460	1,02,017	... ..	11,000		2,884	85,500	1,07,500	Decrease due chiefly to reduced estimate for donation to Calcutta Female Nurses' Institution.
Charges on account of European vagrants	4,955	5,000	2,525	1,956	4,481	.....	.....		4,860	5,000	5,000	
Rewards for destruction of wild animals	15,180	17,000	6,566	6,306	12,872	.....	2,000		17,085	15,000	15,000	
Petty establishments	18,499	17,500	9,699	7,317	17,016	.....	100		11,953	17,000	19,410	The local estimate does not include contract contingent expenditure.
Special Commissions of Enquiry ...	19,214	20,000	15,639	1,414	17,053	.....	.. ...		.....	20,000	20,000	*Vide* details.
Charges for search for hidden treasure	684	.. .	..	63	63	.. .	.....		.. .	.	.	
Rents, rates and taxes	20,624	19,000	8,964	9,685	18,649	1,000	.....		19,948	20,000	20,000	
Extraordinary items	.	... .	.	.....		.....	... ..		.....			
Miscellaneous and unforseen charges .	27,854	20,000	23,358	19,979	43,337	.....	.....		5,345	20,000	20,000	
Miscellaneous refunds	7,826	10,000	−1,77,724	1,48,691	−29,033	.....	.		5,406	10,000	10,000	
	2,72,724	2,46,000	−43,362	2,82,648	2,39,286	6,000	30,000	2,51,000	91,769	2,22,000	2,44,710	
Add for rounding ...	. ...	.....	.. ..	. ..	... ..	.. .	.	... .	...	.. ..	290	
Total Provincial ...	2,72,724	2,46,000	−43,362	2,82,648	2,59,236	6,000	30,000	2,51,100	91,769	2,22,100	2,45,000	
GRAND TOTAL ...	3,01,822	2,77,000	−32,383	2,95,380	2,62,997	6,000	30,000	2,82,000	1,27,472	2,53,000	2,76,000	
						24,000						

MISCELLANEOUS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
IMPERIAL.										
Premium on bills	52,006	55,000	24,657	19,885	44,542		944	45,000	45,000	The bill operations have to some extent been extended owing to the fluctuations in exchange.
Unclaimed bills of exchange of more than three years' standing	774	.....	774	.....	774		.....	.. ...	..	
Recovery of insurance and other charges on English stores.										
One per cent. chargeable on stores for Provincial and Local Funds &c.	1,18,743	1,00,000	63,693	39,141	1,02,834		. ..	1,05,000	1,05,000	Based on actuals. The receipts under this head represent insurance on State Railway stores.
Extraordinary items				...	..		.. ..			
Total Imperial ...	1,71,523	1,55,000	89,124	59,026	1,48,150		944	1,50,000	1,50,000	
Provincial.										
Unclaimed deposits	3,86,787	3,60,000	3,85,927	360	3,86,287		6,19,359	3,80,000	3,80,000	Based on the average actuals of the past three years as detailed below — 1887-88 ... .. 3,18; 1888-89 ... ... 4,26; 1889-90 .. .. 3,87; average .. 3,77.
Treasure trove	399	..	399	384	783		.....	... ..	...	
Sale proceeds of Durbar presents	16,045	8,000	6,385	13,523	19,908		252	18,000	18,000	Based on actuals.
Sale of old stores and materials	38,943	40,000	21,832	15,987	37,819		21,924	39,000	39,000	
Sale of land and houses, &c. ...	1,599	1,000	747	5,286	6,033		.....	5,000	5,000	
Total ...	4,41,773	4,09,000	4,15,290	35,540	4,50,830		6,41,535	4,42,000	4,30,000	
Fees for Government audits										
Commission on purchase and sale of Government securities ..	107	..	51	25	76		... ..	. .		
Recoveries for audit of municipal accounts	37,756	30,000	30,267	11,221	41,488		.....	40,000	40,000	Based on actuals.
Total Fees for Government Audits	37,863	30,000	30,318	11,246	41,564		... .	40,000	40,000	
Rents.										
Staging bungalows (P. W. Funds)	3,202	9,000	4,824	2,833	7,657		. .	8,000	8,000	Based on actuals.
Circuit-houses	3,826	7,000	1,555	2,955	4,510		3,943	5,000	5,000	
Other rents: Rent of Government buildings not belonging to Public Works Departments ..	1,756	6,000	4,539	804	6,919		7,453	7,000	7,000	
Other rents: Rent of lands not belonging to Public Works Departments ...	4,139			1,461						
Other rents: Other rents ...	563			115						
Total Rents ...	18,586	22,000	10,918	8,168	19,086		11,396	20,000	20,000	
Miscellaneous Fees, Fines and Forfeitures.										
Marriage fees	5	100	3	72	75		403	100	100	Based on actuals.
Fees realized by registration of copyrights	86	100	84	8	92		118	100	100	
Fees for survey of Tea lands	31,229	23,000	6,796	1,126	7,922		32,401	20,800	20,800	
Partition fees	1,31,997	1,44,000	69,831	63,065	1,32,896		1,34,122	1,32,000	1,32,000	
Other items	1,595	2,800	—615	255	—360		357	2,000	2,000	
Total Miscellaneous Fees, &c.	1,63,903	1,60,000	76,099	64,526	1,40,625		1,67,376	1,55,000	1,55,000	
MISCELLANEOUS.										
Fees and fines of Revenue Courts ..	18,527	15,000	9,973	9,133	19,106		17,442	19,000	19,000	Based on actuals.
Cash recoveries of service payments of previous years ..	6,297	7,000	857	718	1,575		.....	6,000	6,000	
Recoveries of charges for advertising sale of lease of waste lands	.....	...	—2,272	... .	—2,272		... ..	.....	.....	
Recoveries of law charges other than those in pauper suits	10,772	8,000	5,310	10,063	15,373		5,089	10,000	10,000	
Recoveries from local funds towards cost of Controlling and Account Offices ...	93,654	98,000	53,545	36,216	89,761		.. .	92,000	92,000	The decrease is due to the percentage levied for audit, control banking and account having been reduced from 1·54 to 1·5 per cent., *vide* Bengal Government No. M $\frac{21\text{-A}}{9}$ 2, dated 14th February 1890.
Receipts of the steamer *Chaffinch* in Chittagong ..	1,705	3,000	522	982	1,504		..	2,000	2,000	Based on actuals.
Other items	7,824	16,000	—6,186	5,436	—750		875	10,000	10,000	
Value of mathematical stores returned	543	1,000	400	.....	400		...	1,000	1,000	
Sundry receipts—										
Circuit house	284	500	53	362	415		514	500	500	
General management of Wards' and Attached Estates	.....	.....	...	.....	...		... ..	.....	.....	
Encumbering ground grasing	167	500	110	163	273		147	500	500	
Public Works Cess under Act IX of 1880 (B.C.)	1,730	500	230	216	446		465	1,500	1,500	
Sale proceeds of trees on Tea lands in connection with preliminary occupation ...	166	500	—801	..	—801		. ..	500	500	
Marine insurance—										
Recoveries on Public Works stores	.....	.....	.....	.. ..	... .		.	.....	.. .	
Total Miscellaneous ...	1,41,669	1,50,000	61,741	63,289	1,25,030		24,532	1,43,000	1,43,000	

MISCELLANEOUS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by local officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.										
Charges for remittance of treasure	29,077	30,000	10,079	12,387	23,366		35,176	30,000	30,000	Based on actuals.
Miscellaneous refunds	21	1,000	.....	345	345		527	1,000	1,000	
Total Imperial ...	29,098	31,000	10,979	12,732	23,711		35,703	31,000	31,000	
PROVINCIAL.										
Purchase of rubber seals and stamps	.....	.....	.....	1,046	1,046		.....	5,000	3,800	Taken *pro formâ*, the estimate from the Superintendent of Stamps and Stationery having been received.
Allowance to Civil Servants out of employ	.....	.....	.....	.....	.....		.....	.....	.....	
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations	1,691	2,000	921	1,043	1,964		1,788	2,000	2,000	
Rewards for proficiency in Oriental languages and allowance to Language Examination Committee	11,000	9,000	3,000	5,980	8,980		9,000	9,000	9,000	
Subscriptions to periodicals ..	37,332	25,000	5,703	30,087	35,793		12,500	12,500	12,500	Estimate of Superintendent of Stamps and Stationery. The actuals include charges for other Governments which will be debited to the Governments concerned on receipt of return from Superintendent of Stamps and Stationery.
Cost of books and Publications.										
Cost of books under Act XXV of 1867	5,750	5,000	2,425	1,721	4,146		1,000	1,000	1,000	The Inspector-General of Registration explains that Act X of 1890 requires books to be delivered free of charge to Government; hence the reduced estimate.
Other books and publications	2	.....	.....	.....	.....		.....	.....	.....	
Total cost of Books and Publications	5,752	5,000	2,425	1,721	4,146		1,000	1,000	1,000	
Donations for Charitable purposes.										
Charges on account of shipwrecked mariners	7	800	1	46	47		850	800	800	
Support of pilgrims	4	C	.....	.....	.....		.....	C	C	
District Charitable Society ...	18,393	17,400	9,693	8,700	18,393		.....	17,400	17,400	
Diet to insane persons .	214	500	25	839	864		515	400	400	
Payment to Governors of Free School for rent of Old Court House premises	11,076	10,240	5,120	5,120	10,240		.....	10,240	10,240	
Burial of paupers	3,019	C	1,630	1,888	3,518		.....	C	C	
Donation to the Calcutta Female Nurses' Institution ..	47,405	30,000	28,436	7,050	35,486		.....	35,000	35,000	Based on actuals.
Donation to Zenana Hospital .	1,200	.....	.....	1,200	1,200		.....	1,200	1,200	*Vide* Bengal Government No. F $\frac{3\text{-}G}{4}$ 63, dated 21st March 1889.
Grant-in-aid to Lady Canning Home for training Nurses	4,800	4,800	2,400	3,752	6,152		.....	4,800	4,800	
Grant-in-aid to St. Vincent's Home	3,600	3,600	1,800	1,800	3,600		.....	3,600	3,600	
Maintenance of famine orphans	1,926	1,660	1,040	975	2,015		1,519	1,560	1,560	Based on the number of orphans now on the list in Bhagulpore, Cuttack, Balasore, 24-Pergunnahs, Chumparun, Mozufferpore, Lohardugga and Manbhoom.
Maintenance of strangers and indigent persons . ..	435	C	305	1,339	1,644		.....	C	C	
Grant-in-aid to Seamens' Coffee and Reading Rooms ..	2,750	3,000	1,500	1,500	3,000		.....	3,000	3,000	
Grant-in-aid to Sailors' Home, Calcutta	1,200	1,200	600	600	1,200		.....	1,200	1,200	
Donations to Temperance Society	1,800	1,800	900	900	1,800		.....	1,800	1,800	
Donations to Calcutta Public Library	.....	.....	.....	5,000	(a) 5,000		.....	.....	5,000	(a) *Vide* Bengal Government No. F $\frac{3\text{-}E}{23}$ 74, dated 1st July 1890. Government will please pass orders as to whether any provision should be made on this account in 1891-92.
Grant-in aid to Seaman's Mission, Calcutta	1,200	1,200	600	600	1,200		.....	1,200	1,200	
European Orphan Asylum ...	2,400	2,400	1,200	1,200	2,400		.....	2,400	2,400	
Old Church Parochial Home	684	900	307	351	658		.....	900	900	
Grant for the purchase of a new site for the Leper Asylum	.....	17,000	.....	.....	.....		.....	.....	17,000	
Grant-in-aid to Building Fund of the St. Mary's House of Charity	.....	.....	.....	3,600	(b) 3,600		.....	.....	.....	(b) *Vide* Bengal Government No. F $\frac{1\text{-}E}{34}$ 3, dated 8th April 1890
Total Donations for Charitable purposes	1,02,113	96,500	53,557	46,460	1,02,017		2,884	85,500	1,07,500	
Charges on account of European Vagrants.										
Salary of Governor of Workhouse	1,320	1,200	660	600	1,320		1,200	1,200	1,200	
Salary of Warder of Workhouse		120					120	120	120	
Salary of Medical Officer in charge of Workhouse ...	350	300	150	150	300		300	300	300	
Contingencies	.....	40	.....	.....	.....		40	40	40	
Deportation of vagrants ..	1,878	2,140	912	932	1,844		2,000	2,000	2,000	Estimate of Commissioner of Police.
Subsistence allowance of vagrants	1,407	1,200	803	214	1,017		1,200	1,340	1,340	
Khorasauee vagrants	.....	.....	.....	.....	.....		.....	.....	.....	
Total Charges on account of European Vagrants ...	4,955	5,000	2,525	1,956	4,481		4,840	5,000	5,000	
Rewards for destruction of wild animals.										
Destruction of wild animals ...	13,395	15,000	6,149	5,272	11,421		14,085	13,000	13,000	Based on actuals.
Ditto of snakes	1,785	2,000	417	1,034	1,451		2,000	2,000	2,000	
Total ..	15,180	17,000	6,566	6,306	12,872		17,085	15,000	15,000	

Note.—The items marked C represent contract contingent items.

MISCELLANEOUS—*concluded.*

HEAD AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.	EXPLANATORY REMARKS
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by local officers.	Revised by Accountant-General.		
PETTY ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIRCUIT HOUSE.										
Establishment	3,114	3,024	1,329	1,569	2,898		3,030	3,030	3,030	Contract contingent items.
Petty construction (above 100)	200	... ..	... ..	21	21		.....	.. ...		
Do. repairs	353	.. ..	102	123	225		..	.		
Rents, rates and taxes	3,269	2,590	1,512	1,388	2,900		3,280	3,289	3,289	
Contract contingencies	3,993	3,630	2,616	944	3,560		.....	3,000	3,000	Contract contingent grant sanctioned in Bengal Government Resolution, dated 22nd June 1889, reproduced *pro formâ.*
Staging Bungalows.										
Establishment	5,000	5,836	2,278	2,300	4,578		5,155	5,155	5,155	As estimated for by the Public Works Department with the addition of charges estimated for bungalows in charge of civil officers in the districts of Doomka, Dinajpore, Dacca and Jessore.
Other contingencies and miscellaneous	1,331	858	1,117	714	1,831		.....	.....	..	
Rents, rates and taxes	.. ..	.....	.....	...	..		479	479	479	
Contract contingencies	1,023	960	589	255	847		... ..	(c)960	2,000	
	7,354	7,644	3,984	3,272	7,256		5,634	6,594	7,634	(c) Contract contingent item.
Conservancy Establishment.										
Establishments	214	300	154	.....	156		.....	...		
Miscellaneous charges	2	231	.....	... ..	.. ..		.....	300	100	
Add for rounding	.....	81	.....	. . .	. .		... ..	157	157	Taken for rounding the estimate.
Total Petty Establishments ...	18,499	17,500	9,699	7,317	17,016		11,953	17,000	19,410	
Special Commissions of Enquiry.										
Kidderpore Dockyard Commission										Nothing known to this office in this connection. The sanctioned grant for 1890-91 has been introduced *pro formâ.* Government will please pass orders as to the provision to be made in the estimate for 1891-92.
Canal Commission										
Excise Commission										
Local Self-Government Commission	19,214	20,000	15,639	1,414	17,053		.....	20,000	20,000	
Mahomedan Commission ...										
Rent Bill Commission										
Ministerial Establishment Commission										
Cholera Commission										
Total Special Commissions of Enquiry	19,214	20,000	15,639	1,414	17,053		.. ...	20,000	20,000	
Charges for search for hidden treasure	684	... ..	.	63	63		.....	.....		
Rents, Rates and Taxes.										
Rent and repair of encamping grounds	206	500	118	174	292		650	650	650	
Municipal rates and taxes on Government buildings—Presidency	20,418	18,500	8,846	9,511	18,357		19,298	19,350	19,350	Based on actual demand.
Total Rent, Rates and Taxes...	20,624	19,000	8,964	9,685	18,649		19,948	20,000	20,000	
Extraordinary Items.										
Charges for survey of the town of Chittagong	.... .	.....	.....	.....	. ..		... ..	. ....		
Miscellaneous and Unforeseen Charges.										
Fees to Certifying Surgeons under the Indian Factories Act XV of 1881	26	.....	26	24	50		.....	.....		
Purchase of Port Canning debentures from private persons	.....	... ..	.....	..	.. ..		.....	- ...	.	
Cutting jungles	795	..	440	430	870		...	...		
Other miscellaneous charges	27,033	20,000	22,892	19,525	42,417		5,345	20,000	20,000	The high actuals of 1889-90 and the first 6 months of the current year represent expenditure incurred for purchase of Kunki elephants in Jalpaiguri and capture of wild elephants in the Doors.
Total Miscellaneous and Unforeseen Charges	27,854	20,000	23,358	19,979	43,337		5,345	20,000	20,000	
Miscellaneous Refunds.										
Refunds	7,826	10,000	−1,77,724	1,48,691	−29,033		5,496	10,000	10,000	Based on actuals. The high actuals in the first six months of 1890-91 represent refunds of unclaimed and lapsed deposits, the amount on account of which will disappear when the adjustment at the end of the year will be made, deducting the sums from the amounts deposited.
TOTAL ...	3,01,822	2,77,000	−32,383	2,95,380	2,62,997		1,27,472	2,53,000	2,75,710	
Add for rounding ...	.....	.. ..	.. .	...	..		.. ..	.....	290	
GRAND TOTAL ...	.....	.....	.....	.....	... ..		.....	.....	2,76,000	

C. E. G.—Reg. No. 9358C—206 -16-1-91.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 13TH JANUARY 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 809Bt., dated the 15th December 1890, submitting the estimates of Receipts and Expenditure under the head "Miscellaneous" for the year 1891-92.

RECEIPTS.

The Accountant-General has estimated the Provincial receipts from "Sale of land and houses" at Rs. 5,000 against Rs. 1,000, the sanctioned estimate for the current year, with reference to the receipts for the first six months of the current year amounting to Rs. 5,286. The actuals of the past three years amounted to Rs. 1,166 in 1887-88 to Rs. 1,678 in 1888-89 and to Rs. 1,597 in 1889-90. The increase during the present year being probably casual, the estimate will be reduced to Rs. 2,000. With this exception, the Accountant-General's figures are accepted, and the estimate of Imperial and Provincial Receipts will be placed at Rs. 1,50,000 and Rs. ~~0,47~~,000 respectively.
7-97

EXPENDITURE.

2. The Accountant-General's estimate of Imperial expenditure, amounting to Rs. 31,000, which is also the amount of the sanctioned grant for the current year, is accepted.

The Accountant-General's estimate of Provincial expenditure amounts to Rs. 2,22,000 against Rs. 2,46,000, the sanctioned grant for the current year, and Rs. 2,72,724 the actuals of 1889-90. A provision of Rs. 5,000 has for the first time been made under this head for the purchase of "Rubber seals and stamps," which, under the orders of the Government of India, are to be supplied for all official uses and purposes by the Stationery Office. A revised estimate has been submitted by the Superintendent of Stationery, showing that a provision of Rs. 3,300 will be sufficient for all offices in Bengal, and this amount will be entered in the budget. Under "Donations for charitable purposes" the Accountant-General's estimate amounts to Rs. 85,500 against Rs. 96,500, the sanctioned grant for the current year. No provision has been made for the grant for the purchase of a new site for the Leper Asylum in Calcutta, for which a sum of Rs. 17,000 was included in the budget for the current year. This grant has not yet been drawn, and the amount will accordingly be entered in the estimate for next year. A provision of Rs. 5,000 will also be made under this head for a grant to the Calcutta Public Library, in case it should be decided to make such a grant. Under "Petty establishments" the provision made for contract contingent grants for Circuit-houses and Staging bungalows is increased from Rs. 3,630 and Rs. 960 to Rs. 5,000 and Rs. 2,000 respectively, with a view to meeting the repeated applications made for extra grants under this head, and to provide for the regrant of the savings under this head in the allotments for 1889-90, which amounted to Rs. 338 and Rs. 500 respectively.

Subject to these modifications the Accountant-General's estimate is accepted. The estimate of Provincial Expenditure will therefore stand at Rs. 2,44,710, or Rs. 2,45,000 in round numbers.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General and to all Departments of the Government of Bengal for information.

Ordered also that a copy of the Resolution be forwarded to the Board of Revenue for communication to the Superintendent of Stationery.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 240-50.

Copy forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

Calcutta,
The 13*th January* 1891.

C. E. G.—Reg. No. 9979C—206—14-1-91.

ESTIMATE OF INTEREST ON STATE RAILWAYS.

[FILE F $\frac{1\text{-E}}{48}$ 1.]

No. 803Bt., dated Calcutta, the 9th December 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST ON PRODUCTIVE PUBLIC WORKS STATE RAILWAYS.

BUDGET ESTIMATE, 1891-92.

HEAD AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS' ENDING 30TH SEPTEMBER 1890.			DIFFERENCE BETWEEN THE ESTIMATES OF 1890-91 AND 1891-92.		Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.	Increase.	Decrease.		Proposed by Accountant-General, Public Works Department.	Revised by Accountant General.		
STATE RAILWAYS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Interest on debt incurred for Productive Public Works.												
Interest on debt ...	34,33,007	35,75,000	34,33,007	.....	34,33,007	98,000	.....	35,80,000	36,73,000	36,73,000	36,73,000	Estimate of Accountant-General-Public Works Department, reproduced. The increase represents additional grants allotted for works on the Eastern Bengal Railway since the budget for 1890-91 was passed.

E. J. H.—Reg. No. 6982C—143—23-12-90.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 22ND DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 803Bt., dated the 9th December 1890, submitting the estimate of Interest on State Railways for the year 1891-92.

The charges for Interest on the capital expenditure on State Railways for the year 1891-92 are estimated at Rs. 36,73,000 against Rs. 34,33,007 the actuals of 1889-90, and Rs. 35,80,000 the revised estimate for the current year. The estimate has been passed by the Accountant-General, Public Works Department and is accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Public Works Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. F $\frac{1\text{-E}}{48}$ 2-3.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 22nd December 1890.

C. R. G.—Reg. No. 8989C—143—23-12-90.

ESTIMATES OF EXPENDITURE UNDER INTEREST ON IRRIGATION.

No. 804Bt., dated Calcutta, the 9th December 1890.
Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST ON IRRIGATION MAJOR WORKS.

PROVINCIAL SERVICES.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			DIFFERENCE BETWEEN THE ESTIMATES OF 1890-91 AND 1891-92.		REVISED ESTIMATE, 1890-91.		ESTIMATE OF 1891-92.		Passed by Government.	EXPLANTORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.	Increase.	Decrease.	Proposed by Accountant-General.	Passed by Government.	Proposed by Accountant-General, P. W. D.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRIGATION.													
MAJOR WORKS.													
Interest on Debt incurred for Productive Public Works.													
Interest on Debt ...	23,64,042	23,87,000	23,64,042	...	23,64,042	23,000	.....	23,86,000	23,93,720	24,10,000	24,10,000	24,24,820	Estimate of Accountant-General, Public Works Department, reproduced.

C. E. G.—Reg. No. 8979C—143—22-12-90.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH DECEMBER 1890.

RESOLUTION.

READ—

A memorandum from the Accountant-General, Bengal, No. 804Bt., dated the 9th December 1890, submitting the budget estimate of interest charges on Major Irrigation Works in Bengal for 1891-92.

The charges for interest on Major Irrigation Works for the year 1891-92 are estimated by the Accountant-General at Rs. 24,10,000 against Rs. 23,86,000, the revised estimate for 1890-91, and Rs. 23,64,042, the actuals of 1889-90; while the Public Works Department propose to place the estimate for 1891-92 at Rs. 24,24,820, against Rs. 23,93,720, the revised estimate for the current year, and Rs. 23,65,030, the actuals for last year as shown in their accounts. The difference in the actuals of the Public Works Department and those of the Accountant-General is due to the inclusion in the former of Rs. 988, being the interest charges on the sum of Rs. 49,414, the capital expenditure for remodelling the Hidgelee Tidal Canal.

The estimates proposed and the actuals reported by the Public Works Department are accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Public Works Department and to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. F $\frac{1\text{-E}}{14}$ 2-3.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 19th December 1890.

H. P.—Reg No. 8796C—143—20-12-90.

IRRIGATION—MINOR WORKS AND NAVIGATION BUDGET ESTIMATE FOR 1891-92.

[FILE F $\frac{1\text{-E}}{15}$ 1.]

No. 775Bt., dated Calcutta, the 19th November 1890.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

IRRIGATION—MINOR WORKS AND NAVIGATION.

Budget Estimate, 1891-92.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			DIFFERENCE BETWEEN THE ESTIMATES OF 1890-91 AND 1891-92.		Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Paid by Government	EXPLANATORY REMARKS
			Last six months of 1889-90.	First six months of 1890-91.	Total.	Increase.	Decrease		Proposed by Local Officers.	Revised by Accountant-General		
RECEIPTS.	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs.	
In charge of Civil Officers.												
Recoveries on account of zemindari embankments under the contract system	1,07,831	1,02,000	67,676	33,511	1,01,187	1,000	.....	1,02,000	1,02,608	1,03,000	1,03,000	Based on the fixed annual demand plus Rs. 1,000 for sale of grass at Chumparun.
EXPENDITURE.												
In charge of Civil Officers.												
Embankments under the contract system—Establishments and contingencies ..	1,939	2,000	834	935	1,769	.....	.....	2,000	2,000	2,000	2,000	

C. E. G.—Reg. No. 8111C—139—28-11-90.

FINANCIAL DEPARTMENT.

FINANCE

CALCUTTA, THE 27TH NOVEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 775Bt., dated the 19th November 1890, submitting the estimates of Irrigation—Minor Works and Navigation in charge of Civil Officers, for the year 1891-92.

The annual demands for recoveries on account of zemindari embankments are fixed, and amount to Rs. 1,02,198. The total receipts for the year 1891-92 have been estimated by the Accountant-General at Rs. 1,03,000, which includes Rs. 1,000 on account of sale of grass in Chumparun. The estimate is accepted.

2. The Accountant-General's estimate of expenditure for next year amounts to Rs. 2,000. This is the same as the estimate for the current year, and is passed.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates be forwarded to the Accountant-General, Bengal, to the Board of Revenue, and to the Revenue and Public Works Departments for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Govt. of Bengal.

Nos. F $\frac{1\text{-E}}{15}$ 2-5.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 27th November 1890.

W. J.—Reg. No. 8112C—139—28-11-90.

CIVIL WORKS BUDGET ESTIMATE FOR 1891-92.

[FILE F $\frac{1\text{-E}}{44}$ 1.]

No. 777Bt., dated Fort William, the 24th November 1890.
Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

CIVIL WORKS IN CHARGE OF CIVIL OFFICERS.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			DIFFERENCE BETWEEN THE ESTIMATES OF 1890-91 AND 1891-92.		Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total	Increase.	Decrease		Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
RECEIPTS.												
Ferry receipts	3,15,109	2,27,000	1,89,272	1,32,804	3,22,076	.. ..	.. ..		2,26,393	2,27,000	2,27 000	*Vide* details.
Cemetery receipts	1,649	2,000	722	1,167	1,889	.	..		1,575	2,000	2 000	
Total Receipts ...	3,16,758	2,29,000	1,89,994	1,33,971	3,23,965	...	. .	2,29 000	2,27,968	2 29,000	2,29 000	
EXPENDITURE.												
Ferry charges	7,161	94,000	6,360	1,691	8,051	.. ..	4,600		28,827	29 400	20,000	*Vide* details.
Contributions	28,175	49,000	12,915	22,981	36,298	.	45,400		.	3,600	[illegible]	
Refunds	19,072	5,000	17,036	5,512	22,548	5,000	... ..		3 000	10,000	9 000	
Total Charges ..	54,348	88,000	37,311	29,586	66,897	5,000	50,000	94,000	31,827	43,000	1 01 000	

CIVIL WORKS IN CHARGE OF CIVIL OFFICERS.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1889-90	First six months of 1890 91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DETAILS.										
RECEIPTS.										
Ferries.										
Tolls on public ferries	3,13,677	2,26,000	1,89,272	1,32,804	3,22,076		2,25,756	2,26,000	2,26,000	Based on actual demands. It represents the r ceipts from ferries under the control of Magistrates, particularized in the Statement A appended. The actuals in 1889-90 include receipts restored by District Board and arrear collections.
Fines	54	1,000					637	1,000	1,000	
Proceeds of old boats	...						... ..			
Miscellaneous	1,378						..			
Total Ferries ...	3,15,109	2,27,000	1,89,272	1,32,804	3,22,076		2,26,393	2,27,000	0[illegible]	
Cemetery receipts	1,649	2,000	722	1,167	1 889		1,575	2,000	2 000	
Total Receipts ..	3,16,758	2,29,000	1,89,994	1,33,971	3,23,965	2,29,000	2,27,968	2,29,000	[illegible]	
EXPENDITURE.										
FERRIES.										
Establishment.										
Clerks	393	780	246	249	495		780	780	780	Sanctioned in Bengal Government No. L $\frac{1\text{-F}}{2}$ 19, dated 23rd April 1890.
Servants		..					516	516	51[illegible]	
Boat establishment		50					50	50	50	
Temporary establishment . .		1,004					1,024	1,024	1,024	Temporary establishment in Lohardugga.
	393	1,834	246	249	495		2,370	2,370	2 370	
Allowances.										
Travelling allowances .. .	12	....	12	.. ..	12		...	....		

Civil Works in charge of Civil Officers.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.	Explanatory Remarks.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General		
Supplies and Services.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Compensation for ferries resumed ...	.....	14,480	.....	.....	.....		8,250	8,250	[illegible]	Estimated for in the districts: Purneah Rs. 7,250, Burdwan 500 and Mozufferpore Rs. 500.
Moiety of ferry receipts made over to Municipalities and District Boards	.....	10,193	.....	.....	.....		9,663	9,663	9,663	Estimated for in the districts: Maldah, Burdwan, Hooghly and Bogra.
Maintenance of ferries	732	4,565	729	8	737		4,375	4,375	4,37[illegible]	Estimated for in the districts: Burdwan, Purneah, Midnapore, Nuddea, Chittagong, Julpigoree, Bogra and Hazaribagh.
Petty construction and repairs ...	2,456	1,445	2,327	970	3,297		3,445	3,445	3,4[illegible]	For maintenance of ferry approaches in the districts of Purneah, Nuddea, 24 Pergunnahs, Bogra and Lohardugga.
	3,188	30,683	3,056	978	4,034		25,733	25,733	[illegible]	
Contingencies.										
Postage charges	3,508*	66	3,046	464	3,510		68	68	68	* The actuals of 1889-90 include a special payment of Rs. 2,500 to the India General Steam Navigation Company for the hire of the steamer *Bassein* engaged in running to and from Shortts' Islands and Chandbally and towing the steamer *Garnet*; *vide* Bengal Government No. F $\frac{3\text{-E}}{5}$ 78, dated 28th August 1889.
Office expenses		1,303					477	1,050	1,[illegible]50	
Miscellaneous		... ..					.....	.....		
Rent, rates and taxes		15					15	15	15	
	3,508	1,384	3,046	464	3,510		560	1,133	1,13[illegible]	
Stationery and printing.										
Printing at private presses	.....	99	.....	... ..	.....		164	164	164	
Total Ferries ...	7,101	34,000	6,360	1,691	8,051		28,827	29,400	[illegible]	
Contributions.										
Contributions to Excluded Local Funds and Municipalities.										
Contributions to Burial Board .	28,175	8,000	13,915	22,383	36,298		.....	3,600	62,000	No information received in response to my letter No. $\frac{\text{Bt.}}{299}$, dated 4th November 1890. Government will now please pass orders as to the amount of contribution to Excluded Local Funds and Municipalities and to the Burial Board to be entered in the estimates for 1891-92
Ditto to Cantonment Funds		761								
Ditto to Khund Mehal Road Fund		2,044								
Contributions to Moorshedabad Municipality		3,600								
Contributions to Darjeeling Municipality		6,484								
Contributions to Dinapore Municipality		1,850								
Contributions to Khulna Municipality		26,000								
Reserve		261								
Total Contributions ...	28,175	49,000	13,915	22,383	36,298		.....	3,600	62,000	
Refunds	19,072	5,000	17,036	5,512	22,548		3,000	10,000	9,6[illegible]	Estimated for with reference to the actuals of the first six months of 1890-91. The actuals of 1889-90 include the moiety of ferry receipts made over to Municipalities and District Boards.
Total Expenditure ...	54,348	88,000	37,311	29,586	66,897	94,000	31,827	43,000	1,01,000	

A

Districts.	Budget estimate, 1891-92.	Sanctioned estimate, 1890-91.	Actuals, 1889-90.	Remarks.
	Rs.	Rs.	Rs. A. P.	
Bhagulpore	16,100	15,100	13,025 0 0	
Monghyr	2,050	2,525	2,455 15 8	
Purneah	9,308	8,879	9,790 12 0	
Doomka	1,650	1,650	1,238 0 0	
Maldah	19,073	23,540	(a)53,061 10 9	(a) Includes receipts for the year 1887-88 and 1888-89 refunded by District Boards.
Burdwan	8,300	8,300	9,115 10 0	
Bancoorah	25	25	11 0 0	
Hooghly	8,650	9,450	5,725 8 3	
Midnapore	4,400	4,000	6,192 1 0	
Chittagong	570	.....	800 0 0	
Tipperah	(b) 1,040	1,040	1,186 4 0	(b) As local estimates have not been furnished, the sanctioned estimates of 1890-91 have been reproduced.
Cuttack	.....	.....	0 10 0	
Pooree	.....	.....	129 10 0	
Dacca	3,400	3,400	3,053 12 0	
Backergunge	328	275	308 8 0	
Mymensing	(b) 7,880	7,880	7,261 12 0	
Nuddea	23,184	23,249	23,638 8 0	
24-Pergunnahs ...	5,200	.....	1,334 0 0	
Moorshedabad	3,129	2,033	3,077 10 0	
Khulna	1,100	1,225	1,808 1 0	
Patna	.....	.....	381 9 0	
Chumparun	(b) 20,774	20,774	21,616 12 9	
Sarun	19,000	18,000	25,313 14 10	
Shahabad	7,130	7,485	(a)29,134 4 6	
Mozufferpore	36.000	37,600	40,049 12 8	
Durbhungah	1,500	1,175	650 0 0	
Rajshahye	.....	.....	3,365 9 6	
Dinagepore	.....	1,740	38 2 0	
Julpigoree	3,650	4,085	3,904 0 0	
Bogra	16,775	16,410	(a)37,858 9 3	
Lohardugah	831	950	851 4 0	
Hazaribagh	706	717	680 12 0	
Manbhoom	1,300	1,600	1,515 8 0	
Darjeeling	.....	.....	103 2 0	
Rungpore	(b) 2,683	2,683	.....	
Total ...	1,93,379 (b) 32,377	2,25,740	3,13,677 9 2	
	2,25,756			
Add for rounding ...	244	260		
	2,26,000	2,26,000	3,13,677 9 2	

C. E. G.—Reg. No 8569C—215—13-12-90.

[FILE F $\frac{1\text{-E}}{44}$ 2-12.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 12TH DECEMBER 1890.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No 777Bt., dated the 24th November 1890, submitting the estimates of Receipts and Expenditure under "Civil Works in charge of Civil Officers" for the year 1891-92.

The Provincial receipts from ferries and those from cemeteries for 1891-92 have been estimated by the Accountant-General at Rs. 2,27,000 and Rs. 2,000 respectively, which are the same as the sanctioned estimates for the current year. The Accountant-General's figures are accepted.

2. The Accountant-General has made a provision of Rs. 29,400 for Provincial expenditure on ferries in 1891-92, against Rs. 34,000 the sanctioned grant for the current year. Full explanation has been furnished of the variations under each sub-head. The estimate will stand.

3. The Accountant-General has made provision under the head of Contributions for an expenditure of Rs. 3,600 only during 1891-92. In accordance with a statement showing estimated grants to Municipal and Excluded Local Funds during both 1890-91 and 1891-92, forwarded to the Accountant-General with Government order No. F $\frac{1\text{-G}}{1}$ 2, dated the 25th November 1890, the revised estimate for the current year and the estimate for next year will stand as follows:—

	Revised estimate, 1890 91	Estimate, 1891-92
	Rs.	Rs.
Darjeeling Municipality ...	6,484	6,484
Moorshedabad "	3,600	3,600
Khulna "	26,000	26,000
Dinapore "	1,850	1,850
Durbhunga "	2,426	.....
Calcutta "	1,653	2,204
Certain municipalities in Midnapore ...	7,424	.....
Cantonment Funds	761	761
Christian Burial Board Fund .	8,000	8,000
Mahomedan "	1,412	2,000
Khond Mehal Road Fund ..	2,044	2,044
Special grants	346	9,057
Total ...	62,000	62,000

4. The estimate of Refunds will be placed at Rs. 9,600 against Rs. 10,000 entered by the Accountant-General.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to all Commissioners of Divisions, to the Accountant-General, and to the Municipal Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. F $\frac{1\text{-E}}{44}$ 2-12.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The 12th December 1890.

C. E. G.—Reg No. 8600C—215—13-12-90.

FINAL ISSUE

XXVI AND 38.—STATE RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

EASTERN BENGAL STATE RAILWAY SYSTEM,

FOR THE YEAR

1891-92.

(PROVINCIAL.)

Eastern Bengal State Railway Press—Reg 882—90—27-4 91.

EASTERN BENGAL STATE RAILWAY SYSTEM.

Budget Estimate of REVENUE and EXPENDITURE for the Year 1891-92.

HEADS.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
I.—RECEIPTS—	Rs.	Rs.	Rs.	Rs.
Earnings—				
Coaching traffic earnings	36,40,540	36,00,000	41,35,000	36,50,000
Goods traffic earnings	67,57,907	68,25,000	69,20,000	68,75,000
Electric Telegraph earnings	27,659	25,000	25,000	25,000
Steam-boat earnings	7,90,529	8,00,000	9,00,000	7,75,000
Sundries	2,99,537	2,50,000	1,70,000	1,75,000
Total Earnings ...	1,15,16,172	1,15,00,000	1,21,50,000	1,15,00,000
Add—Decrease, *or deduct* increase, in balance of Traffic Account, as per Appendix A	—60,055	.....	.....	.....
Add—Increase, *or deduct* decrease, in balance of Foreign Railways, as per Appendix A	+1,150	.....	.....	.....
Total Receipts ...	1,14,57,267	1,15,00,000	1,21,50,000	1,15,00,000
II.—EXPENDITURE—				
Working Expenses—				
Maintenance of Way, Works, and Stations (Abstract A)	12,30,776	12,75,000	13,05,000	12,57,000
Locomotive expenses ... ... (Ditto B)	11,74,198	11,50,000	11,35,000	11,28,000
Carriage and Wagon expenses ... (Ditto C)	3,17,962	3,50,000	5,00,000	3,75,000
Traffic expenses ... ... (Ditto D)	11,37,994	11,00,000	11,50,000	11,43,000
General charges... ... ... (Ditto E)	4,69,121	4,75,000	5,15,000	5,20,000
Steam-boat Service ... ... (Ditto F)	6,27,578	6,00,000	5,85,000	6,00,000
Special and Miscellaneous expenditure ... (Ditto G)	1,61,237	1,50,000	1,60,000	1,52,000
Total Working Expenses ...	51,18,866	51,00,000	53,50,000	51,75,000
Add—Increase, *or deduct* decrease, in balance of Suspense Account, as per Appendix B	+3,056	.....	.....	.....
Add—Decrease, *or deduct* increase, in balance of Demands Payable, as per Appendix B	—18,750	.....	.....	.....
Net Expenditure against Grant ...	51,03,172	51,00,000	53,50,000	51,75,000
III.—NET EARNINGS	63,97,306	64,00,000	68,00,000	63,25,000
IV.—NET RECEIPTS	63,54,095	64,00,000	68,00,000	63,25,000

N.B.—Figures in antique type denote minus entries.

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1890	747
Expected to open during 1890-91	30
Total on 1st April 1891 ...	777
Expected to be opened during 1891-92	...
Total likely to be opened at the end of 1891-92 ...	777
Average number of miles expected to be open during the whole of 1891-92 ...	777
Train-miles expected to be run during 1891-92...	3,000,000

CALCUTTA :

The 23rd April 1891.

S. FINNEY

Offg. Manager.

245

Abstract Budget Estimate of REVENUE and EXPENDITURE by Sections.

Heads of Account.	Actuals in 1889-90.			Budget Estimate, 1890-91.			Revised Estimate, 1890-91.			Budget Estimate, 1891-92.		
	Broad Gauge (Eastern and Southern Sections.)	Metre Gauge (Northern, Dacca, Kaunia-Dharila, and Behar Sections.)	Total.	Broad Gauge (Eastern and Southern Sections.)	Metre Gauge (Northern, Dacca, Kaunia-Dharila, and Behar Sections.)	Total.	Broad Gauge (Eastern and Southern Sections.)	Metre Gauge (Northern, Dacca, Kaunia-Dharila, and Behar Sections.)	Total.	Broad Gauge (Eastern and Southern Sections.)	Metre Gauge (Northern, Dacca, Kaunia-Dharila, and Behar Sections.)	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Receipts—												
Earnings—												
Coaching traffic earnings ...	22,13,770	14,26,770	36,40,540	23,00,000	13,00,000	36,00,000	26,35,000	15,00,000	41,35,000	22,25,000	14,25,000	36,50,000
Goods traffic earnings ...	43,63,497	23,94,410	67,57,907	45,40,000	22,85,000	68,25,000	44,42,000	24,78,000	69,20,000	43,850,00	24,90,000	68,75,000
Electric Telegraph earnings ...	11,620	16,039	27,659	12,000	13,000	25,000	12,000	13,000	25,000	120,00	13,000	25,000
Steam-boat earnings	4,36,919	3,53,610	7,90,529	4,78,000	3,22,000	8,00,000	5,25,000	3,75,000	9,00,000	4,400,00	3,35,000	7,75,000
Sundries	2,44,067	55,470	2,99,537	1,80,000	70 000	2,50,000	1,35,000	35,000	1,70,000	1,430,00	32,000	1,75,000
Total Earnings ...	72,69,873	42,46,299	1,15,16,172	75,10,000	39,90,000	1,15,00,000	77,49,000	44,01,000	1,21,50,000	72,05,000	42,95,000	1,15,00,000
II.—Expenditure—												
Working Expenses—												
Maintenance of Way, Works, and Stations	6,54,868	5,75,908	12,30,776	7,50,000	5,25,000	12,75,000	6,56,000	6,49,000	13,05,000	6,42,000	6,15,000	12,57,000
Locomotive expenses	7,29,396	4,44,802	11,74,198	6,70,000	4,80,000	11,50 000	6,68,000	4,67,000	11,35,000	7,03,000	4,25,000	11,28,000
Carriage and Wagon expenses ...	1,92,730	1,25,232	3,17,962	2,70,000	80 000	3,50,000	3,40,000	1,60,000	5,00,000	2,55,000	1,20,000	3,75,000
Traffic expenses	7,29,495	4,08,499	11,37,994	7,50,000	3,50,000	11,00,000	7,40,000	4,10,000	11,50,000	7,23,000	4,20,000	11,43,000
General charges	2,67,518	2,01,603	4,69,121	3,75,000	1,00,000	4,75,000	2,90,000	2,25,000	5,15,000	3,00,000	2,20,000	5,20,000
Steam-boat Service	4,11,416	2,16,162	6,27,578	4,35,000	1,65,000	6,00,000	2,75,000	3,10,000	5,85,000	3,00,000	3,00,000	6,00,000
Special and Miscellaneous expenditure	1,15,331	45,906	1,61,237	1,10,000	40,000	1,50,000	1,15,000	45,000	1,60,000	1,02,000	50,000	1,52,000
Total Working Expenses ...	31,00,754	20,18,112	51,18,866	33,60,000	17,40,000	51,00,000	30,84,000	22,66,000	53,50,000	30,25,000	21,50,000	51,75,000
III.—Net Earnings	41,69,119	22,28,187	63,97,306	41,50,000	22,50,000	64,00,000	46,65,000	21,35,000	68,00,000	41,80,000	21,45,000	63,25,000

ABSTRACT A

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	2,01,019	2,00,000	2,30,000	2,20,000
II.—Maintenance and renewals of permanent-way (wages and materials)	7,73,246	7,90,000	7,66,000	7,87,000
III.—Repairs of bridges, &c. (wages and materials) ...	1,19,980	1,10,000	1,35,000	1,10,000
III(A).—Conservancy of rivers	369	2,000	3,000	2,000
IV.—Repairs of stations and buildings (wages and materials)	1,83,215	1,58,000	1,44,000	1,60,000
V.—Maintenance by contract	.....	.....	.....	.....
VI.—New minor works	39,636	50,000	40,000	40,000
VII.—Unclassified expenditure	81,316	65,000	1,32,000	88,000
Total ...	13,98,781	13,75,000	14,50,000	14,07,000
Deduct.—Value of stores returned to stock ...	—1,68,005	—1,00,000	—1,45,000	—1,50,000
Total ...	12,30,776	12,75,000	13,05,000	12,57,000

ABSTRACT B.

Locomotive Expenses.

Particulars.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	1,30,270	1,25,000	1,23,000	1,25,000
II.—Running expenses (wages connected with the working of locomotive engines)	3,09,808	3,20,000	3,20,000	3,10,000
III.—Fuel	2,92,760	3,15,000	2,94,000	3,10,000
IV.—Water (including wages and stores)	28,363	30,000	30,000	30,000
V.—Oil, tallow, and other stores (expended on engines in work)	75,715	65,000	83,000	75,000
VI.—Maintenance and renewals of locomotive engines and machinery	4,44,423	4,00,000	3,37,000	3,70,000
VII.—New minor works	1,781	5,000	3,000	5,000
VIII.—Payments to other lines	153	.....	300	.....
IX.—Unclassified expenditure	1,00,782	95,000	1,37,700	1,00,000
Total ...	13,84,055	13,55,000	13,28,000	13,25,000
Deduct— Value of stores returned to stock ...	—1,05,398	—1,05,000	—90,000	—1,00,000
Deduct— Cost of working B. C. Railway ...	—1,04,459	—1,00,000	—1,03,000	—97,000
Total ...	11,74,198	11,50,000	11,35,000	11,28,000

ABSTRACT C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rs	Rs.	Rs.	Rs.
I.—General superintendence ...	72,775	70,000	73,000	70,000
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	1,81,143	1,50,000	2,60,000	1,70,000
Goods vehicles	2,28,970	2,10,000	276,,000	2,05,000
III.—Cleaning carriages and wagons, and oiling ...	57,206	55,000	56,000	55,000
IV.—New minor works	3,584	10,000	5,000	5,000
V.—Unclassified expenditure	6,856	5,000	15,000	10,000
Total ...	5,50,534	5,00,000	6,85,000	5,15,000
Deduct— Value of stores returned to stock ..	—28,621	—1,10,000	—1,50,000	—1,00,000
Deduct— Cost of working B. C. Railway ...	—2,03,951	—40,000	—35,000	—40,000
Total ...	3,17,962	3,50,000	5,00,000	3,75,000

N.B. Figures in antique type denote credit amounts.

ABSTRACT D.

Traffic Expenses.

PARTICULARS.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a). General superintendence	1,65,586	1,65,000	1,72,000	1,70,000
(b). Station staff	7,35,841	7,20,000	7,20,000	7,40,000
(c). Train staff	1,22,035	1,25,000	1,40,000	1,30,000
II.—Fuel, lighting water, and general stores ...	1,18,786	1,00,000	1,10,000	1,00,000
III.—Clothing	10,752	15,000	21,500	15,000
IV.—Printing, stationery, and tickets	63,435	65,000	53,000	73,000
V.—Charges for delivery and collection of goods, &c ...	7,259	7,000	8,200	5,000
VI.—Miscellaneous expenses	12,359	10,000	13,500	12,000
VII.—Payments to other lines	36	...	...	...
VIII.—Unclassified expenditure	3,472	3,000	8,800	5,000
Total ...	12,39,561	12,10,000	12,47,000	12,50,000
Deduct— Cost of working B. C. Railway ...	**—1,01,329**	**—1,10,000**	**—97,000**	**—1,07,000**
Deduct— Value of stores returned to stock ...	**—238**	...	...	...
TOTAL ...	11,37,994	11,00,000	11,50,000	11,43,000

ABSTRACT E.

General Charges.

PARTICULARS.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs
I.—General administration	13,537	...	14,000	10,000
II.—Salaries of Indian management, including offices—				
(1). Controlling office	73,978	75,000	77,000	80,000
(2). Audit } (3). Accounts }	1,26,042	1,30,000	1,35,500	1,35,000
(4). Pay Master's office	24,705	24,000	24,500	25,000
(5). Stores department	23,808	25,000	22,500	20,000
(6). Medical department	31,146	35,000	35,000	35,000
(7). Rents of buildings and lands ...				
(8). Furniture, fitting and other miscellaneous expenses	29,170	32,000	34,800	35,000
(9). Printing and stationery				
(10). Medicine and contributions to Hospitals ...				
III.—Police	4,919	5,000	15,300	20,000
IV.—Advertising	1,800	3,000	4,200	4,000
V.—Electric Telegraph	1,82,315	1,90,000	1,98,000	2,00,000
VI.—Clearing accounts with other lines	...	...	...	...
VII.—Unclassified expenditure	844	1,000	1,200	1,000
Total ...	5,12,324	5,20,000	5,62,000	5,65,000
Deduct— Cost of working B. C Railway ...	**—43,199**	**—45,000**	**—47,000**	**—45,000**
Deduct— Value of stores returned to stock ...	**—4**	..	...	...
TOTAL ...	4,69,121	4,75,000	5,15,000	5,20,000

N B.- Figures in antique type denote credit amounts

ABSTRACT F

Steam-boat Service.

Particulars.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	3,11,280	3,45,000	3,20,000	3,25,000
II.—Repairs	1,46,416	1,00,000	95,000	1,00,000
III.—Fuel	92,019	90,000	1,01,000	1,05,000
IV.—Miscellaneous stores	28,956	25,000	38,000	33,000
V.—Steam traffic agencies	21,416	22,000	22,000	22,000
VI.—New minor works	19,716	5,000	4,000	5,000
VII.—Miscellaneous expenditure	15,733	18,000	10,000	15,000
VIII.—Compensation	—75	...	1,000	...
Total ...	6,35,461	6,05,000	5,91,000	6,05,000
Deduct.—Value of stores returned to stock ...	—7,883	—5,000	—6,000	—5,000
Total ...	6,27,578	6,00,000	5,85,000	6,00,000

ABSTRACT G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	463	1,000	1,000	1,000
II.—Compensation	47,822	40,000	40,000	45,000
III.—Rates and taxes (including Municipal water rates)...	25,415	23,000	30,500	25,000
IV.—Payments to other lines	31,607	30,000	25,500	25,000
V.—Prizes for station gardens, &c.	2,271	3,000	2,300	2,000
VI.—Contribution to Provident Institution ...	51,345	50,000	54,500	50,000
VII.—Miscellaneous	15,444	16,000	16,200	15,000
Total ...	1,74,367	1,63,000	1,70,000	1,63,000
Deduct—Cost of working B. C. Railway ...	—13,130	13,000	—10,000	—11,000
Total ...	1,61,237	1,50,000	1,60,000	1,52,000

N. B.—Figures in antique type denote credit amounts.

APPENDIX A.

Fluctuations in balances of Suspense Accounts under Receipts.

Particulars.	Balance at beginning of Year.	Balance at close of Year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Traffic Account—				
Actuals, 1889-90	92,444	1,52,499	60 055	.....
Budget estimate, 1890-91	1,42,443	1,42,443	.....	.....
Revised estimate, 1890-91	1,52,499	1,52,499	.....	.....
Budget estimate, 1891-92	1 52,499	1,52,499	.....	.....
Foreign Railways—				
Actuals, 1889-90	—1,573	—2,723	1,150	.....
Budget estimate, 1890 91	—1,573	—1,573	.....	.....
Revised estimate, 1890-91	—2,723	—2,723	.....	.....
Budget estimate, 1891-92	—2,723	—2,723	.....	.....

APPENDIX B.

Fluctuations in balances of Suspense Accounts under Expenditure affecting Budget Grant.

Particulars.	Balance at beginning of Year.	Balance at close of Year.	Difference.	
			Increase.	Decrease.
	Rs	Rs.	Rs.	Rs.
Suspense—				
Actuals, 1889-90	7,180	10,236	3,056	.....
Budget estimate, 1890-91	7,180	7,180	.....	.....
Revised estimate, 1890-91	10,236	10,236	.....	...
Budget estimate, 1891-92	10,236	10,236	.....	.....
Demands Payable—				
Actuals, 1889-90	—5,42,946	—5,61,696	18,750	.....
Budget estimate, 1890-91	—5,42,946	—5,42,946	.....	.....
Revised estimate, 1890-91	—5,61,696	—5,61,696	.....	.....
Budget estimate, 1891-92	—5,61,696	(a)—5,61,696	.....	.....

N B.—The figures in antique type denote minus or credit amounts.
(a)—Includes Rs 2,61,464, depreciation on B. C Railway Rolling-stock.

FINAL ISSUE.

XXVI & 38.—STATE RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

NALHATI STATE RAILWAY

FOR THE YEAR

1891-92.

(PROVINCIAL.)

Eastern Bengal State Railway Press—Reg. 722—85—15-4-91.

NALHATI STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the Year 1891-92.

Heads of Account.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
I.—Receipts—	Rs.	Rs.	Rs.	Rs.
Earnings—				
Coaching Traffic Earnings	62,874	64,000	65,000	65,000
Goods Traffic Earnings	35,754	33,000	31,000	32,000
Electric Telegraph Earnings	1,013	1,000	800	1,000
Steam-boat Earnings	...	...	...	...
Sundries	4,729	3,000	1,200	2,000
Total Earnings ...	1,04,370	1,01,000	98,000	1,00,000
Add—Decrease, or *deduct* Increase, in balance of Traffic Account, as per Appendix A	+71	...	...	...
Add—Increase, or *deduct* Decrease, in balance of Foreign Railways, as per Appendix A	−1	...	...	...
Total Receipts ...	1,04,440	1,01,000	98,000	1,00,000
II.—Expenditure—				
Working Expenses—				
Maintenance of Way, Works, and Stations (Abstract A)	31,977	37,400	31,000	42,500
Locomotive Expenses ... ... (Ditto B)	9,858	12,000	15,000	12,000
Carriage and Wagon Expenses ... (Ditto C)	6,059	4,000	3,000	4,000
Traffic Expenses ... ... (Ditto D)	14,198	13,600	13,700	14,000
General Charges ... ... (Ditto E)	12,877	12,600	12,800	12,000
Steam-boat Service ... ... (Ditto F)	...	...	...	...
Special and Miscellaneous Expenditure ... (Ditto G)	622	400	500	500
Total Working Expenses ...	75,591	80,000	76,000	86,000
Add—Increase, or *deduct* Decrease, in balance of Suspense Accounts, as per Appendix B	+11	...	...	...
Add—Decrease, or *deduct* Increase, in balance of "Demands Payable," as per Appendix B	+331	...	...	...
Net Expenditure against Grant ...	75,936	80,000	76,000	86,000
III.—Net Earnings	28,779	21,000	22,000	14,000
IV.—Net Receipts	28,504	21,000	22,000	14,000

N.B.—Figures in antique type denote credit entries.

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1890	27¼
Expected to open during 1890-91	...
Total on 1st April 1891 ...	27¼
Expected to open during 1891-92	...
Total likely to be open at the end of 1891-92 ...	27¼
Average number of miles expected to be open during the whole of 1891-92	27¼
Train-miles expected to be run during 1891-92	55,000

Nalhati:
The 4th April 1891.

R. G. MOOKERJEE, *Manager,*
N. S. Railway.

ABSTRACT A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	4,220	4,400	4,000	4,200
II.—Maintenance and Renewals of Permanent-way (Wages and Materials)	25,775	31,000	28,000	29,200
III.—Repairs of Bridges, &c. (Wages and Materials)	564	500	900	600
IIIA.—Conservancy of Rivers	...	...	...	...
IV.—Repairs of Stations and Buildings (Wages and Materials) ...	424	500	1,100	1,000
V.—Maintenance by Contract	...	..	...	...
VI.—New Minor Works	171	500	1,500	6,500
VII.—Unclassified Expenditure	823	500	800	1,000
	31,977	37,400	36,300	42,500
Deduct—Value of Stores returned to stock	...	...	—5 300	...
Total ...	31,977	37.400	31,000	42,500

ABSTRACT B.

Locomotive Expenses.

Particulars.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	2,393	2,100	2,500	2,500
II.—Running expenses (Wages connected with the working of Locomotive Engines)	1,404	1,300	1,500	1,500
III.—Fuel	2,158	2,700	2,300	2,300
IV.—Water (including Wages and Stores)	280	300	300	300
V.—Oil, Tallow, and other Stores (expended on Engines in work)...	462	500	400	400
VI.—Maintenance and Renewals of Locomotive Engines and Machinery	3,536	5,000	7,900	5,000
VII.—New Minor Works	—375	...	50	...
VIII.—Payments to other Lines	...	...	...	...
IX.—Unclassified Expenditure	...	100	50	...
Total ...	9,858	12,000	15,000	12,000

ABSTRACT C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	1,200	1,000	1,100	1,200
II.—Repairs and Renewals of Vehicles and Machinery—				
Coaching Vehicles	3,753	1,400	1,000	1,600
Goods Vehicles	727	1,200	600	800
III.—Cleaning Carriages and Wagons, and Oiling	379	400	250	400
IV.—New Minor Works	...	...	50	...
V.—Unclassified Expenditure	...	...	...	...
Total ...	6,059	4,000	3,000	4,000

N.B.—Figures in antique type denote credit entries.

ABSTRACT D.

Traffic Expenses.

Particulars.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Wages, &c.—				
a. General Superintendence	2,948	2,800	2,700	2,700
b. Station Staff	6,369	7,000	6,500	6,800
c. Train Staff	944	1,000	1,000	1,000
II.—Fuel, Lighting, Water, and General Stores	899	700	700	700
III.—Clothing	130	100	100	100
IV.—Printing, Stationery, and Tickets	994	400	1,300	1,300
V.—Charges for delivery and collection of Goods, &c. ...	...	...	...	...
VI.—Miscellaneous Expenses	95	...	100	100
VII.—Payments to other Lines	1,795	1,600	1,250	1,300
VIII.—Unclassified Expenditure	24	...	50	...
Total ...	14,198	13,600	13,700	14,000

ABSTRACT E.

General Charges.

Particulars.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget. Estimate, 1891-92.
	Rs.	Rs	Rs.	Rs.
I.—General Administration—				
II.—Salaries of Indian Management including Offices—				
1. Controlling Office	5,317	5,200	5,300	5,500
2. Audit				
3. Accounts	4,200	4,200	4,000	4,000
4. Pay Master's Office				
5. Stores Department	825	800	800	800
6. Medical Department	359	450	400	400
7. Rents of Buildings and Lands	...	...	...	...
8. Furniture, Fittings, and other Miscellaneous Expenses...	279	200	200	200
9. Printing and Stationery	436	400	400	400
10. Medicine and Contributions to Hospitals	40	...	50	50
III.—Police	74	100	250	250
IV.—Advertising	...	50	100	100
V.—Electric Telegraph	1,346	1,200	1,300	1,300
VI.—Clearing Accounts with other Lines	...	...	...	...
VII.—Unclassified Expenditure	1	...	...	...
Total ...	12,877	12,600	12,800	13,000

N.B.—Figures in antique type denote credit entries.

ABSTRACT F.

Steam-boat Service.

Blank.

ABSTRACT G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92
	Rs.	Rs.	Rs.	Rs.
I.—Law Charges	...	...	...	..
II.—Compensation	141	...	200	150
III.—Rates and Taxes (including Municipal Water Rates) ...	182	150	50	100
IV.—Payments to other Lines	...	...	...	...
V.—Prizes for Station Gardens, &c.	...	...	...	..
VI.—Contribution to Provident Institution	231	250	150	200
VII.—Miscellaneous	68	...	100	50
Total ...	622	400	500	500

APPENDIX A.

Fluctuations in Balances of Suspense Accounts affecting Revenue.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Traffic Account—				
Actuals, 1889-90	1,367	1,296	...	71
Budget Estimate, 1890-91	1,367	1,367	...	...
Revised Estimate, 1890-91	1,296	1,296	...	...
Budget Estimate, 1891-92	1,296	1,296	...	...
Foreign Railways.—				
Actuals, 1889-90	74	75	...	1
Budget Estimate, 1890-91	73	73	...	...
Revised Estimate, 1890-91	75	75	...	...
Budget Estimate, 1891-92	75	75	...	...

APPENDIX B.

Fluctuations in Balances of Suspense Accounts under Expenditure affecting Budget Grant.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
Suspense—	Rs.	Rs.	Rs.	Rs.
Actuals, 1889-90	...	11	11	...
Budget Estimate, 1890-91	...	...	...	...
Revised Estimate, 1890-91	11	11	...	...
Budget Estimate, 1891-92	11	11	...	...
Demands Payable—				
Actuals, 1889-90	—3,900	—3,566	...	334
Budget Estimate, 1890-91	—3,900	—3,900	...	...
Revised Estimate, 1890-91	—3,566	—3,566	...	...
Budget Estimate, 1891-92	—3,566	—3,566	...	...

A, B.—Figures in antique type denote credit entries.

14 A S

FINAL ISSUE.

MAJOR IRRIGATION WORKS. BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

MAJOR IRRIGATION WORKS

IN

BENGAL PROVINCE

FOR THE YEAR

1891-92.

NOTE.—This Budget Estimate includes only such works as have been sanctioned as Productive Public Works by the Secretary of State. Also Protective Irrigation Works.

FORT WILLIAM,
The 15th April 1891.

C. W. ODLING,
Offg. Joint-Secy. to the Govt. of Bengal,
P. W. Dept.

REVENUE.

BUDGET ESTIMATE OF REVENUE FROM IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1891 TO 31ST MARCH 1892.

	Budget Estimate, 1891-92.	Revised Estimate, 1890-91.	Budget Estimate, 1890-91.	Actual realizations, 1889-90.
XXIX.—MAJOR WORKS (DIRECT RECEIPTS).				
Provincial.	Rs.	Rs.	Rs.	Rs.
Orissa canals	3,24,500	3,19,000	2,80,000	3,04,223
Midnapore canal	2,42,000	2,48,000	2,50,000	2,77,604
Hidgellee Tidal canal	40,000	45,000	60,000	41,952
Sone canals	8,12,500	7,32,000	8,60,000	8,97,495
Total ...	14,19,000	13,44,000	14,50,000	15,21,274

MEMORANDUM OF THE AMOUNTS TO BE CREDITED TO EACH PROJECT ON ACCOUNT OF SHARE OF ENHANCED LAND REVENUE DUE TO, OR DEPENDENT ON, THE WORKS.

	Rs.	Rs.	Rs.	Rs.
Nil				

CHARGES.

ABSTRACT BUDGET ESTIMATE OF CHARGES FOR IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR FROM 1st APRIL 1891 TO 31st MARCH 1892.

	Reference to detailed Estimate.	Budget Estimate, 1891-92.	Revised Estimate, 1890-91.	Budget Estimate, 1890-91.	Actuals, 1889-90.
		Rs.	Rs.	Rs.	Rs.
FAMINE RELIEF AND INSURANCE.					
35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.					
I.—Works ... In progress ...					
Not commenced ...					
II.—Establishment					
III.—Tools and Plant					
IV.—Suspense Accounts					
V.—Receipts on Capital Account					
Total ...					
IRRIGATION.					
42.—MAJOR WORKS (WORKING EXPENSES).					
Provincial.					
I.—Extensions and Improvements. In progress		4,000	10,000	10,000	4,712
Not commenced ...		...	...	...	...
		4,000	10,000	10,000	4,712
II.—Maintenance and repairs	...	6,43,000	6,31,224	6,54,000	6,54,280
III.—Establishment	...	6,70,000	6,23,300	6,73,300	5,97,173
IV.—Tools and Plant	...	89,000	93,476	69,700	82,600
V.—Refunds of Revenue	...	13,000	12,000	12,000	16,800
Total Working Expenses ...	...	14,19,000	13,70,000	14,19,000	13,55,565
CAPITAL EXPENDITURE NOT CHARGED AGANIST REVENUE.					
49.—IRRIGATION.					
I.—Works In progress	...	4,70,000	4,53,500	4,84,771	4,04,676
Not commenced	...	...	...	...	...
	...	4,70,000	4,53,500	4,84,771	4,04,676
II.—Establishment	...	1,08,000	1,04,200	1,11,452	85,710
III.—Tools and Plant	...	22,000	19,300	41,777	27,581
IV.—Suspense Accounts	...	...	2,000	2,000	(—)20,385
V.—Receipts on Capital Account	...	...	...	...	(—)62,499
Total Capital Expenditure ...	...	6,00,000	5,79,000	6,40,000	4,35,083

CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1891-92, ARRANGED BY PROJECTS AND OBJECTS OF WORK

	Amount of sanctioned Estimate.	Actual outlay to end of 1889-90.	Budget Estimate, 1890-91.	Probable outlay during 1890-91 (Revised Estimate).	Budget Estimate, 1891-92.	Remarks and References.
	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRIGATION.						
42.—MAJOR WORKS (WORKING EXPENSES).						
Provincial.						
Orissa canals	...	58,79,027	4,31,000	4,26,516	4,28,000	
Midnapore canal	...	35,11,916	2,16,000	2,16,110	2,24,000	
Hidgellee Tidal canal ...	...	6,93,984	49,000	44,374	46,000	
Sone canals		71,77,254	7,23,000	6,83,000	7,21,000	
Total ...	...	1,72,62,181	14,19,000	13,70,000	14,19,000	
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.						
49.—IRRIGATION.						
Works in Progress.						
Orissa canals	3,13,96,220	2,38,86,330	4,56,677	4,22,000	4,60,000	Secretary of State's despatch No. 52, dated 20th September 1883.
Midnapore canal	83,16,768	82,80,132	26,323	...	...	Secretary of State's despatch No. 25, dated 11th May 1882.
Sone canals	2,78,88,697	2,53,56,635	1,57,000	1,57,000	1,40,000	Secretary of State's despatch No. 1, dated 6th January 1876. Also Government of India's No. 1181, dated 17th March 1883.
Total ...	6,76,01,685	5,75,23,097	6,40,000	5,79,000	6,00,000	

CHARGES.

PART I—*continued.*

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	Budget Estimate, 1891-92.										Revised Estimate, 1890-91.	Budget Estimate, 1890-91.	Actual Outlay, 1889-90.
	Works—			Repairs.	Establishment.	Tools and Plant.	Suspense.	Refunds of Revenue.	Receipts on Capital Account.	Total.			
	In progress.	Not commenced.	Total.										
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION.													
42—MAJOR WORKS (WORKING EXPENSES).													
Provincial.													
In India	4,000	...	4,000	6,43,000	6,70,000	56,568	...	13,000	...	13,86,568	13,33,637	13,82,637	13,55,565
„ England	...	...	...	...	...	32,432	...	...	...	32,432	36,363	36,363	...
Total ...	4,000	...	4,000	6,43,000	6,70,000	89,000	...	13,000	...	14,19,000	13,70,000	14,19,000	13,55,565
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.													
49.—IRRIGATION.													
In India	4,55,000	...	4,55,000	...	1,08,000	10,000	...	...	...	5,73,000	5,48,000	6,12,000	4,28,513
„ England	15,000	...	15,000	...	...	12,000	...	...	...	27,000	31,000	28,000	6,570
Total ...	4,70,000	...	4,70,000	...	1,08,000	22,000	...	...	...	6,00,000	5,79,000	6,40,000	4,35,083
Grand Total ...	4,74,000	...	4,74,000	6,43,000	7,78,000	1,11,000	...	13,000	...	20,19,000	19,49,000	20,59,000	17,90,648

CHARGES.

PART I—*concluded.*

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1891-92, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate, 1891-92.				Revised Estimate, 1890-91.	Budget Estimate, 1890-91.	Actual Outlay, 1889-90.
	Works.	Tools and Plant.	Suspense.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION.							
42.—MAJOR WORKS (WORKING EXPENSES).							
Provincial.							
Orissa canals...	...	8,000	...	8,000	10,000	10,000	...
Midnapore canal	...	3 432	...	3,432	6,363	6,363	...
Hidgellee Tidal canal	...	5,000	...	5,000	5,000	5,000	...
Sone canals	...	16,000	...	16,000	15,000	15,000	...
Total ...	...	32,432	...	32,432	36,363	36,363	...
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.							
49.—IRRIGATION.							
Works in Progress.							
Orissa canals...	4,000	3,000	...	7,000	7,800	7,800	2,015
Midnapore canal	...	...	...	...	...	4,600	...
Sone canals	11,000	9,000	...	20,000	23,200	15,600	4,555
Total ...	15,000	12,000	...	27,000	31,000	28,000	6,570
GRAND TOTAL ...	15,000	44,432	...	59,432	67,363	64,363	6,570

CHARGES.

PART IV.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1891-92.

Number.		Particulars	Salary of Office.	Estimate, 1891-92.			Revised Estimate, 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction.	Rs.	Rs.	Rs.	Rs.	Rs.
		One-third of the estimated cost of the office of the Chief Engineers and Secretariat ... ... For details, *vide* Provincial Civil Works Budget, Part III	...	...	77,333	...	70,548
		Total Chief Engineer ..	...	...	...	77,333	70,548
		Superintending Engineers.					
1	1	Superintending Engineer, 1st class .	1,600	1,600			
...	1	Ditto ditto, 2nd „ ...	1,350	1,350			
2	1	Ditto ditto 3rd „ ...	1,100	1,100			
3	3			4,050	48,600		45,600
3	...	Personal Assistants, Assistant Engineers, 1st grade	500	...	...	...	18,000
		Military pay for one Major of the Royal Engineers		183			
		Presidency house-rent for one Superintending Engineer		60			
		Presidency house-rent for one Personal Assistant	...	...			
				243	2,916		3,876
		Carried over ...	...	...	51,516		67,476
		Carried over ...	...	...	...	77,333	70,548

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Revised Estimate, 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction—*concluded*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	77,333	70,548
		Superintending Engineers—concluded.					
		Brought forward ...	...		51,516	...	67,476
18	18	Clerks from Rs. 30 to Rs. 240 ...	...	1,725			
2	2	Estimators . ..	...	160			
4	4	Draftsmen	...	293			
18	17	Duftries, peons, farashes, &c. ...	...	103			
42	41			2,281	27,372		27,372
		Temporary office establishment ...	...	...	3,964		4,038
		Total Salaries ...	..	. .	...	82,852	98,886
		Travelling allowance	...	...	5,100	9,200	8,900
		Contingencies	...	...	4,100		
		Postage	...	...			
		Total Superintending Engineers ...	.	...	...	92,052	1,07,786
		Grand Total Direction ...	...	.	...	1,69,385	1,78,334
		Construction.					
		Engineer Establishment.					
	...	Executive Engineers, 1st grade	950				
3	4	Ditto ditto, 2nd „ ...	800	3,200			
6	7	Ditto ditto, 3rd „ ...	700	4,900			
4	4	Ditto ditto, 4th „ ...	600	2,400			
15	16	Assistant ditto, 1st „ ...	500	8,000			
4	1	Ditto ditto, 2nd „ ...	350	350			
1	1	Ditto ditto, 3rd „ ..	250	250			
1	...	Apprentice ditto ...					
34	33			19,100	2,29,200		2,19,000
		Pay of two officers as per Memo. A below	...	...	7,300		
		Presidency allowance for Engineers ...	...	200			
		Presidency house-rent to Engineers ...	...	90			
				290	3,480		3,480
		Total Engineer Establishment ...				2,39,980	2,22,480
		Carried over ...				2,39,980	2,22,480

A —Pay of Mr. M J orman, Executive Engineer, 3rd grade, from July 1891 to February 1892, at Rs 700 ... Rs. 5,600
Pay of Mr. Arnott, Assistant Engineer, 1st grade, for 3 months [2 months as Executive Engineer, 4th grade] ... „ 1,700
7,300

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Revised Estimate, 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Construction—*continued.*					
		Brought forward ...	...	...	..	2,39,980	2,22,480
		Upper Subordinate Establishment.					
2	2	Sub-Engineers, 1st grade ...	400	(a) 950			
5	4	Ditto 2nd „ ..	300	1,200			
6	6	Ditto 3rd „ ...	250	(c) 1,500			
8	9	Supervisors, 1st „ ...	200	(c) 1,800			
12	11	Ditto 2nd „ ...	150	1,650			
18	11	Overseers, 1st „ ...	100	1,100			
6	8	Ditto 2nd „ ...	80	640			
2	...	Ditto 3rd „ ...	60	...			
59	51		...	8,840	1,06,330	(b)	1,17,000
		Leave allowances of 1 Overseer ...	...	...	600		
		Sub-divisional allowance for 39 Upper Subordinates	...	1,170			
		Presidency allowance and house-rent to Upper Subordinates	...	70			
				1,240	14,880		19,560
		Temporary Upper Subordinates ...	...	...	300		300
		Total Upper Subordinates ...	...	...	...	1,22,110	1,36,860
		Lower Subordinate Establishment.					
36	37	Sub-Overseers, 1st grade ...	...	2,320			
55	53	Ditto 2nd „ ...	...	1,993			
51	55	Ditto 3rd „ ...	...	1,500			
142	145			5,813	69,756	...	68,424
		Temporary Sub-Overseers ...	...	...	3,720	...	4,104
		Total, Lower Subordinates ...	...	...	...	73,476	72,528
		Petty Establishment.					
		Store-keeper, tindals, chuprassees, &c.	...	...	29,000		29,358
		Temporary Petty Establishment ...	...	...	4,812		4,992
		Total, Petty Establishment ...	...	...	...	33,812	34,350
		Carried over ...	...	...	...	4,69,378	4,66,218

(a) Includes extra allowances aggregating Rs. 150 drawn by the Sub-Engineers.
(b) Ditto Rs. 250, the probable increase to the extra allowance of one Sub-Engineer for 5 months.
(c) Ditto pay and military allowances of two Sub-Conductors.

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Revised Estimate, 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	4,69,378	4,66,218
		Accountants.					
...	...	Accountant, 1st grade	...	...			
3	2	Accountants, 3rd ,, ...	...	480			
7	9	Ditto, 4th ,, ...	...	1,350			
...	...	Presidency allowance	...	50			
...	...	Ditto house-rent	...	20			
10	11			1,900	22,800		17,904
		Temporary Accountants ...	...	...	2,500		2,160
		Total Accountants ...	...	...	...	25,300	20,064
		Medical.					
1	1	Assistant Surgeon	...	150			
...	...	Civil Surgeon's allowance ...	...	100			
9	9	Native Doctors	...	224			
...	6	Compounders	...	39			
...	1	Writer	...	10			
...	...	Chuprassees, servants, &c. ...	...	34			
10	17			557	6,684		6,924
		Temporary Medical Establishment ...			232		232
		Total Medical ...	...	...	...	6,916	7,156
		Office Establishment.					
99	97	Clerks from Rs. 25 to Rs. 85 ...	...	4,135			
15	15	Draftsmen	...	750			
23	25	Cashiers	...	1,063			
9	9	Mohurirs	...	108			
11	12	Duftries	...	96			
51	52	Peons	...	287			
...	...	Office servants	...	81			
208	210			6,520	78,240		79,848
		Temporary Office Establishment ...	...	...	16,610		15,396
		Total Office Establishment ...	...	...	...	94,850	95,244
		Total Salaries ...	...	...	...	5,96,444	588,682
		Carried over ...	...	...	...	5,96,444	588,682

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1890-91—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate, 1890-91.
1889-90.	1890-91.			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	5,96,444	5,88,682
		Travelling allowances	...	...	...	1,02,900	96,600
		Contingencies	...	...	...	24,500	20,750
		Ditto for medical establishment					
		Postage					
		Total Construction ...	...	...	...	7,23,844	7,06,032
		Accounts.					
		One-half of the estimated cost of the office of the Examiner of Accounts... For details, *vide* Provincial Civil Works Budget, Part III.	...	...	...	65,194	64,084
		Total Accounts ...	...	...	...	65,194	64,084
		Grand Total for General Establishment	...	...	...	9,58,423	9,48,450

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate, 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
		Irrigation Revenue Establishment.	Rs.	Rs.	Rs.	Rs.	Rs.
		Orissa Canals.					
1	1	Deputy Revenue Superintendent ...	...	500	6,000		6,000
		Office Establishment.					
3	3	Clerks	...	120			
4	4	Mohurirs	...	95			
10	10	Jemadars and peons	...	60			
1	1	Boat manjee	...	7			
18	18			282	3,384		3,384
		Field Establishment.					
3	1	Zilladar	...	100			
4	4	Ditto	...	238			
27	30	Ameens	...	500			
12	20	Mohurirs	...	200			
27	35	Peons	...	180			
				1,218	14,616		15,900
57	57	Patrols under Executive Engineers ...	...	399	4,788		4,788
130	147	Total Salaries. ...	...	...	...	28,788	30,072
		Temporary measuring establishment, &c.	...	...	...	17,580	18,984
		Headmen's fees	...	...	...	12,000	5,000
		Travelling allowances	...	...	...	6,000	5,000
		Contingencies	...	...	...	6,000	5,000
		Total Orissa Canals ...	...	...	...	70,368	64,056
		Midnapore Canal.					
1	1	Deputy Revenue Superintendent ...	...	500	6,000	...	6,000
		Office Establishment.					
9	9	Clerk and mohurirs	...	217			
4	4	Peons	...	26			
1	1	Duftry	...	8			
1	1	Office servant	...	3			
				254	3,048	...	3,048
16	16	Carried over ...	...	...	9,048	...	9,048
			...	...	...	70,368	64,056

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate, 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum	Total.	Charges per annum.
		Irrign. Revenue Estabt.—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	70,368	64,056
		Midnapore Canal—concluded.					
16	16	Brought forwarded ...	...	...	9,048	...	9,048
		Field establishment.					
3	3	Zilladars	...	170			
4	4	Ameens	...	105			
12	12	Tehsildars and mohurirs	...	225			
3	3	Peons	...	15			
				515	6,180		6,252
36	36	Patrols	...	214	2,928	...	2,928
74	74	Total Salaries ...	...	...	...	18,156	18,228
		Temporary establishment ...	...	...	...	744	744
		Headmen's fees	...	...	...	2,000	2,000
		Travelling allowances	...	...	...	2,040	1,800
		Contingencies	...	...	...	*2,300	2,200
		Total Midnapore Canal .	...	...	...	25,240	24,972
		Sone Canals.					
1	1	Clerk for irrigation work in the office of the Commissioner, Patna Division	...	...	...	1,200	1,200
		Establishment under Collectors.					
		(1) *Under Collector of Shahabad.*					
3	3	Deputy and Sub-Deputy Collectors ...	...	1,050			
5	5	Clerks	...	187			
2	2	Do.	...	30			
6	6	Mohurirs	...	154			
1	1	Duftry	...	7			
46	46	Treasure guards and peons ...	...	261			
1	1	Accountant (4th grade)	...	135			
1	1	Assistant Accountant	...	50			
65	65			1,874	22,488	...	22,368
		(2) *Under Collector of Patna.*					
1	1	Circle officer	...	100			
2	2	Clerks	...	45			
1	1	Mohurir	...	20			
3	3	Mohurirs	...	45			
8	8	Peons	...	40			
15	15			250	3,000	...	3,000
		Carried over ...	...	...	25,488	...	25,368
			...	...	...	95,608	89,028
						1,200	1,200

* Includes Rs. 500 for tools and plant and Tehsil Office repair charge.

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number. 1890-91.	Number. 1891-92.	Particulars.	Salary of Office.	Estimate, 1891-92. Per mensem.	Estimate, 1891-92. Per annum.	Estimate, 1891-92. Total.	Estimate, 1890-91. Charges per annum.
		Irrign. Revenue Estabt.—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	95,608 1,200	89,028 1,200
		Sone Canals—contd.					
		Brought forward ...	...	...	25,488	...	25,368
		Establishment under Collectors—*continued.*					
		(3) *Under Collector of Gya.*					
1	1	Circle officer	...	100			
2	2	Clerks	..	45			
1	1	Mohurir	...	15			
12	12	Peons	...	60			
...	...	Office servant	...	1			
16	16			221	2,652		2,652
		Total Salaries ...	...	...	28,140		28,020
		Temporary Establishment under Collectors.					
		(*a*) Under Collector of Patna ...	...	...	222	...	222
		(*b*) " " of Shahabad ...	...	...	625	...	625
					847		847
		Headmen's fees.					
		(*a*) Under Collector of Shahabad ...	...	...	25,500		25,500
		(*b*) " " of Patna ...	...	...	2,500		2,500
		(*c*) " " of Gya ...	...	...	2,500		2,296
					30,500		30,296
		Putwaris' fees.					
		(*a*) Under Collector of Shahabad ...	...	...	*3,125		3,000
		(*b*) " " of Patna ...	...	...	1,250		1,650
		(*c*) " " of Gya ...	...	...	500		1,000
					4,875		5,650
		Travelling allowances.					
		(*a*) Under Collector of Shahabad ...	...	...	3,500		3,000
		(*b*) " " of Patna ...	...	...	800		800
		(*c*) " " of Gya ...	...	...	350		250
					4,650		4,050
					69,012		68,863
		Carried over ...			...	95,608 1,200	89,028 1,200

* Includes Rs 125 section-writers' fees.

CHARGES.

PART IV.—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate, 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
		Irrign. Revenue Estabt.—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	95,608	89,028
		Sone Canals—concluded.				1,200	1,200
		Establishment under Collectors—*concluded.*					
		Brought forward ..	...	...	69,012	...	68,863
		Contingencies.					
		(*a*) Under Collector of Shahabad ...	...	...	2,800		2,800
		(*b*) " " of Patna ...	...	...	600		600
		(*c*) " " of Gya ...	...	...	300		300
					3,700		3,700
		Total Establishment under Collectors	...	...	...	72,712	72,563
		Establishment under Superintending and Executive Engineers.					
		Permanent.					
28	28	Moonshees in Superintending Engineer's and Executive Engineer's offices	...	...	7,332	...	7,286
10	11	Zilladars	...	786			
38	38	Ameens	...	871			
10	10	Peons	...	50			
160	160	Patrols	...	1,221			
246	247			2,928	35,136	...	34,407
		Total Salaries ...	...	...	42,468		41,693
		Temporary.					
		Measuring establishment ...	...	...	12,000		11,500
		Headmen's fees	...	...	27,000		27,000
		Travelling allowances	...	...	3,100		3,900
		Contingencies	...	...	4,000		4,000
					46,100		46,400
		Total Establishment under Superintending and Executive Engineers	...	...	...	88,568	88,093
		Total Sone Canals ...	...	...	...	1,62,480	1,61,856
		Total Irrign. Revenue Establishment		...	...	2,58,088	2,50,884

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate, 1890-91.
1890-91.	1891-92.			Per mensem	Per annum.	Total.	Charges per annum.
		WATER REGULATION ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.	Rs.
		Orissa Canals.					
4	4	Gauge-readers	..	32			
4	4	Tindals	...	24			
44	44	Khallasees	..	220			
52	52			276	3,312	...	3,312
		Temporary Water Regulation Establishment	...	...	...	...	...
		Total ...	...	...		3,312	3,312
		Midnapore Canal.					
20	20	Khallasees	...	100	1,200		
		Total ...	...	...		1,200	1,200
		Sone Canals.					
4	4	Gauge-readers	...	36			
5	5	Chowkidars	...	25			
3	3	Tindals	...	35			
21	21	Lascars	...	129			
33	33			225	2,700	...	2,700
		Temporary Water Regulation Establishment	...	...	100	..	100
		Total ..	...	...	..	2,800	2,800
		Total Water Regulation Establishment	...	...	..	7,312	7,312
		NAVIGATION ESTABLISHMENT.					
		MAJOR WORKS.					
		Orissa Canals.					
14	17	Toll-collectors	...	385			
22	26	Tindals	...	158			
80	83	Khallasees	...	418			
116	126			961	11,532	...	10,164
		Temporary Navigation Establishment	...	...	...	...	...
		Total ...	...	...	...	11,532	10,164
		Midnapore Canal.					
8	9	Toll collectors	...	220			
12	12	Tindals ...	...	84			
57	57	Khallasees	...	342			
77	78		...	646	7,752	...	7,512
		Temporary Navigation Establishment	...	...	...	...	...
		Total ...	...	...	...	7,752	7,512
		Carried over ...	...	..	...	19,284	17,676

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
		Navigation Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	19,284	17,676
		Hidgellee Tidal Canal.					
7	7	Toll-collectors	...	140			
4	4	Tindals	...	28			
20	20	Khallasees	...	116			
31	31		...	284	3,408	...	3,408
		Temporary Navigation Establishment	...	...	...	...	...
		Contingencies	...	...	...	...	...
		Total ...	...	...	...	3,408	3,408
		Sone Canals.					
11	11	Toll-Collectors	...	195			
41	41	Tindals	...	259			
130	130	Lascars	...	671			
3	3	Peons	...	15			
185	185		...	1,140	13,680	...	13,680
		Temporary Navigation Establishment	...	...	60	...	60
		Total ...	...	...	...	13,740	13,740
		Total Navigation Establishment, Major Works	...	...	...	36,432	34,824
		Steamer Establishment.					
		Sone Canals	...	...	1,128		1,116
		Orissa „	...	...	6,528		6,468
		Total Steamer Establishment ...	...	...	...	7,656	7,584
		Total Special Revenue Establishment, Major Works				3,09,488	3,00,604
		Minor Works and Navigation. *Orissa Coast Canal.*					
14	14	Toll-collectors	...	279			
8	8	Tindals	...	56			
26	26	Khallasees	...	156			
11	11	Peons	...	55			
59	59		...	546	6,552	...	6,528
		Temporary Navigation Establishment	...	...	...		...
		Total ...	...	...	...	6,552	6,528
		Carried over ...	...	...	...	6,552	6,528

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1891-92—*concld.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate, 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	6,552	6,528
		NAVIGATION ESTABLISHMENT—*concld.*					
		MINOR WORKS AND NAVIGN.—*concld.*					
		Calcutta and Eastern Canals.					
1	1	Toll-collector, including commission ...	...	...	11,500	...	12,070
1	2	Inspectors	...	380	(a)		
5	5	Toll-darogahs	...	289			
29	...	Mohurirs	...	..			
27	26	Boatmen	...	189			
39	40	Peons, &c.	...	324			
7	28	Office establishment	...	644			
...	...	Other ditto	...	180			
	...	Accountant, 4th grade (temporary) ..	...	70			
109	102		...	2,076	24,912	...	21,336
		Local allowance to 5 Toll-darogahs ...	...	..	1,020		
		Total Salaries ...	...	...	37,432	...	33,406
		Contingencies	. .	...	1,800	...	1,500
		Travelling allowances	...	...	100	...	200
		Temporary establishment ...	...	...	720	...	...
		Total Calcutta and Eastern Canals ...	...	...	...	40,052	35,106
		Nuddea Rivers.					
		Toll-collectors, including commission ..	...	...	12,914	...	12,833
		Toll-darogahs, ditto ... / Measuring mohurirs ... / Office establishment ... .. / Chowkey boats	...	...	8,610	.	8,612
		Total Salaries ...	...	...	21,524	...	21,445
		Contingencies	...	...	620	...	691
		Travelling allowance	...	...	500	...	550
		Temporary establishment ...	...	...	1,836	...	1,836
		Total Nuddea Rivers ...	...	...	...	24,480	24,522
		Total Navigation Establishment ...	...	...	...	71,084	66,156
		STEAMER ESTABLISHMENT.					
		Calcutta Canals	...	...	...	...	1,080
		Total Steamer Establishment ...	...	...	...	...	1,080
		Total Special Revenue Establishment, Minor Works and Navigation ...	...	..	...	71,084	67,236
		Grand Total Special Revenue, &c., Establishment	...	. .	...	3,80,572	3,67,840
		GRAND TOTAL, ALL ESTABLISHMENTS...	...	...	...	13,38,995	13,16,290

(a) Includes pay and allowances of Mr Marchant, Toll Inspector, Dhappa.

CHARGES.

PART IV—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1891-92.

	Salaries.	Travelling allowance.	Contingencies.	Total. Budget Estimate, 1891-92.	Total. Revised Estimate, 1890-91.	Total. Budget Estimate, 1890-91.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	...	...	...	1,69,385	1,78,334	1,78,334
Construction	...	...	..	7,23,844	7,06,032	7,06,032
Accounts	...	...	...	65,194	64,084	64,084
Total General establishment ...	...	...	...	9,58,423	9,48,450	9,48,450
Irrigation Revenue establishment ...	...	...	...	2,58,088	2,50,884	2,50,884
Water Regulation ditto	...	...	...	7,312	7,312	7,312
Navigation, including Steamer establishment, Major Works.	...	...	...	44,088	42,408	42,408
Ditto, Minor Works and Navigation ...	...	...	...	71,084	67,236	67,236
Total Revenue, &c., establishment ...	...	...	...	3,80,572	3,67,840	3,67,840
GRAND TOTAL ..	...	...	...	13,38,995	13,16,290	13,16,290
Distribution of the above total—						
MAJOR IRRIGATION WORKS.						
42.—MAJOR WORKS (WORKING EXPENSES.)						
PROVINCIAL.						
Engineering establishment				3,72,000	3,25,000	3,75,000
Special Revenue ditto				2,98,000	2,98,300	2,98,300
49.—IRRIGATION—CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.						
Engineering establishment				1,08,000	1,04,200	1,11,452
Total Major Irrigation Works ...				7,78,000	7,27,500	7,84,752
43.—MINOR WORKS AND NAVIGATION.						
PROVINCIAL.						
Works for which Capital and Revenue accounts are kept.						
CAPITAL.						
Engineering establishment				51,000	41,663	62,300
REVENUE.						
Engineering establishment				81,400	83,263	83,263
Special Revenue ditto				42,600	42,714	42,714
Works for which only Revenue account is kept.						
Engineering establishment				10,000	24,000	24,000
Special Revenue ditto				26,000	24,523	24,523
Works for which neither Capital nor Revenue accounts are kept.						
Engineering establishment				9,000	9,000	9,000
Agricultural works				1,93,000	1,57,010	1,92,010
Total Minor Works and Navigation ...				4,13,000	3,82,173	4,37,810
Total Major and Minor Works ...				11,91,000	11,09,673	12,22,562
Contribution payable by the Civil Buildings and Roads Branch for Civil Works to be carried out.				1,47,995	2,06,617*	93,728
Drainage and Tuccavee Works						
GRAND TOTAL ...				13,38,995	13,16,290	13,16,290

* The increase is principally due to an additional contribution of Rs. 85,000 by the Civil Buildings and Roads Branch.

CHARGES.

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1891-92.

	Budget Estimate, 1891-92.	Budget Estimate, 1890-91.
	Rs.	Rs.
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.		
49—IRRIGATION.		
Works in progress	...	2,000

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF THE YEAR 1891-92.

	Direct Charges.			Indirect Charges.			Grand Total.
	Capital expenditure not charged against Revenue.	Capital expenditure charged against Revenue.	Total.	Capitalization of abatement of Land Revenue.	Leave and pension allowances.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
49.—IRRIGATION.							
Orissa Canals.							
Actual outlay to end of 1889-90—							
Old outlay							
Outlay against current sanctions	2,38,86,330	...	2,38,86,330	33,059	5,06,457	5,39,516	2,44,25,84
	2,38,86,330	...	2,38,86,330	33,059	5,06,457	5,39,516	2,44,25,84
Probable outlay during 1890-91 ...	4,22,000	...	4,22,000	...	10,724	10,724	4,32,72
Proposed outlay during 1891-92 ...	4,60,000	...	4,60,000	...	11,760	11,760	4,71,76
Total ...	2,47,68,330	...	2,47,68,330	33,059	5,28,941	5,62,000	2,53,30,33
Midnapore Canal.							
Actual outlay to end of 1889-90—							
Old outlay	82,66,010	...	82,66,010	141	1,83,570	1,83,711	84,49,72
Outlay against current sanctions	14,122	...	14,122	27	236	263	14,38
	82,80,132	...	82,80,132	168	1,83,806	1,83,974	84,64,10
Probable outlay during 1890-91 ...	...	26,323	26,323	...	191	191	26,51
Proposed outlay during 1891-92 ...	...	...	...	...	...	...	...
Total ...	82,80,132	26,323	83,06,455	168	1,83,997	1,84,165	84,90,62
Hidgellee Tidal Canal.							
Actual outlay to end of 1889-90—							
Old outlay	17,95,489	...	17,95,489	11,210	33,597	44,807	18,40,29
Outlay against current sanctions	...	49,414	49,414	...	—244	—244	49,17
	17,95,489	49,414	18,44,903	11,210	33,353	44,563	18,89,46
Probable outlay during 1890-91 ...	...	1,52,000	1,52,000	...	4,844	4,844	1,56,84
Proposed outlay during 1891-92 ...	...	3,07,000	3,07,000	...	6,440	6,440	3,13,44
Total ...	17,95,489	5,08,414	23,03,903	11,210	44,637	55,847	23,59,75
Sone Canals.							
Actual outlay to end of 1889-90—							
Old outlay							
Outlay against current sanctions	2,53,56,635	...	2,53,56,635	37,897	8,64,670	9,02,567	2,62,59,202
	2,53,56,635	...	2,53,56,635	37,897	8,64,670	9,02,567	2,62,59,202
Probable outlay during 1890-91 ...	1,57,000	...	1,57,000	...	3,864	3,864	1,60,864
Proposed outlay during 1891-92 ...	1,40,000	...	1,40,000	...	3,360	3,360	1,43,360
Total ...	2,56,53,635	...	2,56,53,635	37,897	8,71,894	9,09,791	2,65,63,426
Grand Total ...	6,04,97,586	5,34,737	6,10,32,323	82,334	16,29,469	17,11,803	6,27,44,126

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF 1891-92.

	Probable Receipts, 1891-92.			Probable expenses during 1891-92 (including indirect charges).	Balance surplus or deficit, 1891-92.	Probable net surplus or deficit, 1890-91.	Actual net surplus or deficit to end of 1889-90.	Probable net surplus or deficit to end of 1891-92.
	Direct receipts.	Share of enhanced Land Revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals ...	3,24,500	...	3,24,500	4,28,000	(—)1,03,500	(—)1,07,516	(—)28,27,000	(—)30,38,016
Midnapore Canal...	2,42,000	...	2,42,000	2,24,000	18,000	31,890	19,040	68,930
Hidgellee Tidal Canal ...	40,000	...	40,000	46,000	(—)6,000	626	1,46,344	1,40,970
Sone Canals ...	8,12,500	...	8,12,500	7,21,000	91,500	49,000	12,74,723	14,15,223
Total ...	14,19 000	...	14,19,000	14,19,000	.....	(—)26,000	(—)13,86,893	(—)14,12,893

APPENDIX C.

ACTUAL AND ESTIMATED INTEREST ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF 1891-92.

	Actual charges for interest to end of 1889-90.	Probable charges for interest for 1890-91.	Probable charges for interest for 1891-92.	Total to end of 1891-92.	Net surplus or deficit from Appendix B.	Balance of interest charges remaining unpaid to end of 1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals	1,47,31,581	9,63,893	9,81,533	1,66,77,007	(—)30,38,016	1,97,15,023
Midnapore Canals	57,48,653	3,31,732	3,32,258	64,12,643	68,930	63,43,713
Hidgellee Tidal Canal ...	14,03,591	76,836	86,016	15,66,443	1,40,970	14,25,473
Sone Canals	1,45,45,132	10,17,405	10,23,346	1,65,85,883	14,15,223	1,51,70,660
Total ...	3,64,28,957	(a)23,80,866	(b)24,23,153	4,12,41,976	(—)14,12,893	4,26,54,869

(a).—The amount payable by the Government of Bengal to the Imperial Treasury is Rs. 23,84,323.
(b).— Ditto ditto ditto „ 24,07,904

ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES

RECEIPTS.

ACCOUNTS.	Budget Estimate, 1891-92.	Revised Estimate, 1890-91.
	Rs.	Rs.
To Balance	28,000	32,269
To Civil department—		
II.—Remittances from Civil to P. W. Department—		
Cheques to P. W. D. officers	41,85,926	41,34,644
III.—Items adjustable by Civil department—		
Revenue in Public Works department to be charged upon Civil accounts—		
Miscellaneous	2,000	2,000
Subscriptions to Service funds	6,500	6,420
Ditto to General family pension fund ...	250	250
Ditto to Hindu family annuity fund ...	500	520
Gain by exchange	6,000	12,000
IV.—Items adjustable by P. W. department—		
Payments for land for irrigation works	50,000	40,000
Inter-departmental charges to Public works department—		
Other departments	6,000	5,000
Transfers—Miscellaneous	3,000	4,000
To Central adjusting account	5,000	5,000
To Telegraph department	2,000	2,500
To Transfer of the Public works department ...	5,86,000	5,21,000
To London account	10,000	20,000
To Provincial revenue receipts—		
Major works—Direct receipts	14,19,000	13,44,000
Minor works and navigation	8,20,000	8,42,000
To Income tax	15,024	15,024
To Suspense accounts (not affecting the Budget grant)—		
Deposits	60,000	75,000
Tuccavee advances...	50,000	24,000
Total ...	72,55,200	70,85,627

(a) Excludes Rs. 31,000, estimated
(b) Ditto Rs. 27,000, ditto

D.

FOR THE YEARS 1890-91 AND 1891-92.

CHARGES.

ACCOUNTS.	Budget Estimate, 1891-92.	Revised Estimate, 1890-91.
	Rs.	Rs.
By Civil Department—		
I.—Remittances to Civil from P. W. department—		
Payments into treasuries by officers of the Public works department	23,14,300	22,75,300
III.—Items adjustable by Civil department—		
Expenditure in P. W. department chargeable upon Civil accounts—		
Miscellaneous	25,000	22,000
Expenditure against local loans	...	1,70,470
Inter-departmental charges by P. W. department—		
Other departments	2,000	1,500
IV.—Items adjustable by P. W. department—		
Inter-departmental charges to P. W. department—		
Other departments	6,000	6,000
Payments into treasuries by Civil officers on account of P. W. department—		
Water-rates	58,000	56,000
Miscellaneous receipts of P. W. department ...	40,000	40,000
Contributions in aid of P. W. department ...	...	...
By Central adjusting account	...	40
By Telegraph department	...	...
By Transfers of the Public Works department ...	10,00,000	9,50,000
By Expenditure against Imperial Budget grant—		
Net capital expenditure not charged against Revenue ...	(b) 5,73,000	(a) 5,48,000
By Expenditure against Provincial Budget grant—		
Net charges for Major works—Working expenses ...	14,19,000	13,70,000
Net charges for Minor works and Navigation ...	16,93,000	15,25,000
By suspense accounts (not affecting the Budget grant)—		
Deposits	65,000	53,000
Tuccavee advances	30,000	40,000
By Balance	29,700	28,317
Total ...	72,55,200	70,85,627

amount of expenditure in England.
ditto ditto.

H. LeM. CAREY, *Lieut.-Col.*, B.S.C.,
Examiner, P. W. Accounts, Bengal.

W. M. D'C. and others—Reg. No. 4702J—153—21-4-91.

FINAL ISSUE

MINOR WORKS AND NAVIGATION. BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

MINOR WORKS AND NAVIGATION

IN

BENGAL PROVINCE.

FOR THE YEAR

1891-92.

FORT WILLIAM,
The 15th April 1891.

C. W. ODLING,
Offg. Joint-Secy. to the Govt. of Bengal,
P. W. Dept.

E. D'S.—Reg. No. 34J—155—20-4-91.

REVENUE.

,UDGET ESTIMATE OF REVENUE FROM IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1st APRIL 1891 TO 31st MARCH 1892.

	Budget Estimate, 1891-92.	Revised Estimate, 1890-91.	Budget Estimate, 1890-91.	Actual Realization, 1889-90.
	Rs.	Rs.	Rs.	Rs.
XXX.—Minor Works and Navigation (Direct Receipts).				
PROVINCIAL.				
Irrigation and Navigation Works.				
'orks for which Capital and Revenue accounts are kept—				
Orissa Coast Canal	90,700	60,000	70,000	65,348
Calcutta and Eastern Canals	5,16,900	5,45,000	5,40,000	4,95,621
Sarun Canal	8,000	30,000	20,000	23,113
Total ...	6,15,600	6,35,000	6,30,000	5,84,082
'orks for which only Revenue accounts are kept—				
Nuddea Rivers	1,88,000	1,90,000	1,90,000	1,86,043
Vorks for which neither Capital nor Revenue accounts are kept—				
Eden Canal	9,000	9,000	4,000	9,370
Teur Canal	...	...	...	36
Total ...	9,000	9,000	4,000	9,406
Total Irrigation and Navigation Works.	8,12,600	8,34,000	8,24,000	7,79,531
Agricultural Works.				
Works for which neither Capital nor Revenue accounts are kept—				
Government embankments	4,400	5,000	5,000	5,966
Tuccavee embankments under contract	3,000	3,000	3,000	3,145
Total Agricultural Works ...	7,400	8,000	8,000	9,111
GRAND TOTAL ...	8,20,000*	8,42,000*	8,32,000*	7,88,612*

* Exclusive of collections by Civil Officers.

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1891 TO 31ST MARCH 1892.

	Reference to detailed estimate.	Budget Estimate, 1891-92.	Revised Estimate, 1890-91.	Budget Estimate, 1890-91.	Actual Outlay, 1889-90.
		Rs.	Rs.	Rs.	Rs.
43.—Minor Works and Navigation.					
PROVINCIAL.					
Irrigation and Navigation Works.					
Works for which Capital and Revenue Accounts are kept.					
Capital.					
I.—Works ... ... In progress ...	...	2,23,500	1,18,396	2,70,500	86,561
Not commenced ...	...	...	...	...	...
		2,23,500	1,18,396	2,70,500	86,561
II.—Establishment	...	51,000	41,663	62,300	(—) 3,904
III.—Tools and Plant	...	66,000	41,369	8,200	37,030
IV.—Suspense Accounts	...	...	...	...	(—) 3,427
V.—Receipts on Capital Account	...	...	...	...	(—) 4,101
Total Capital ...	...	3,40,500	2,01,428	3,41,000	1,12,159
Revenue.					
I.—Extensions and improvements ... In progress ...	...	34,000	45,000	68,600	1,244
Not commenced ...	...	...	...	...	...
		34,000	45,000	68,600	1,244
II.—Maintenance and Repairs	...	2,00,000	2,15,344	1,71,000	2,40,743
III.—Establishment	...	1,24,000	1,25,977	1,25,977	1,06,291
IV.—Tools and Plant	...	19,300	30,503	22,400	25,014
V.—Refunds of Revenue	...	...	...	...	93
Total Revenue ...	...	3,77,300	4,16,824	3,87,977	3,73,385
Total works for which Capital and Revenue Accounts are kept	...	7,17,800	6,18,252	7,28,977	4,85,544

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1891 TO 31ST MARCH 1892—*continued.*

	Reference to detailed Estimate.	Budget Estimate, 1891-92.	Revised Estimate, 1890-91.	Budget Estimate, 1890-91.	Actual Outlay, 1889-90.
		Rs.	Rs.	Rs.	Rs.
Works for which only Revenue accounts are kept.					
I.—Works ... In progress .. ... / Not commenced	...	...	...	...	...
	...	...	...	...	...
II.—Repairs	...	50,000	55,109	70,000	47,843
III—Establishment	...	36,000	48,523	48,523	38,537
IV.—Tools and Plant	...	2,000	2,691	1,800	2,250
V.—Suspense Accounts	...	...	...	...	(—)1,036
VI.—Refunds of Revenue	...	...	...	...	220
Total works for which only Revenue accounts are kept ...	...	88,000	1,06,323	1,20,323	87,814
Works for which neither Capital nor Revenue accounts are kept.					
I.—Works ... In progress	...	...	6,700	...	4,743
Not commenced	...	...	...	...	...
	...	...	6,700	...	4,743
II.—Repairs	...	24,000	24,000	24,000	18,949
III.—Establishment	...	9,000	9,000	9,000	10,132
IV.—Tools and Plant	...	700	1,105	700	293
V.—Suspense Accounts	...	...	...	...	...
Total works for which neither Capital nor Revenue accounts are kept	...	33,700	40,805	33,700	34,117
Total Irrigation and Navigation Works ...	...	8,39,500	7,65,380	8,83,000	6,07,475

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1891 TO 31ST MARCH 1892—*concluded.*

	Reference to Detailed Estimate.	Budget Estimate, 1891-92.	Revised Estimate, 1890-91.	Budget Estimate, 1890-91.	Actual Outlay, 1889-90.
		Rs.	Rs.	Rs.	Rs.
Agricultural Works.					
Works for which neither Capital nor Revenue accounts are kept.					
I.—Works ... In progress	...	1,88,000	1,78,391	2,24,350	72,307
Not commenced (inclusive of reserve)	...	...	...	...	...
	...	1,88,000	1,78,391	2,24,350	72,307
II.—Maintenance and Repairs	...	4,57,000	4,14,150	4,17,650	5,53,891
III.—Establishment	...	1,93,000	1,57,010	1,92,010	1,75,982
IV.—Tools and Plant	...	15,500	10,069	15,990	12,096
V.—Suspense Accounts	...	...	...	...	(—)2,675
VI.—Refunds of Revenue	...	...	...	...	104
Total Agricultural Works (inclusive of reserve) ...	...	8,53,500	7,59,620	8,50,000	8,11,705
Grand Total Minor Works and Navigation ...	...	16,93,000*	15,25,000*	17,33,000*	14,19,180*
GRAND TOTAL 43—MINOR WORKS AND NAVIGATION.					
Works	...	4,45,500	3,48,487	5,63,450	1,64,855
Repairs	...	7,31,000	7,08,603	6,82,650	8,61,426
Establishment	...	4,13,000	3,82,173	4,37,810	3,27,038
Tools and Plant	...	1,03,500	85,737	49,090	76,683
Suspense Accounts	...	...	...	...	(—) 7,138
Refunds of Revenue	...	...	...	...	417
Receipts on Capital Account	...	...	...	...	(—) 4,101
Total ...	...	16,93,000	15,25,000	17,33,000	14,19,180

* Exclusive of expenditure on works in charge of Civil Officers.

CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1891-92 ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of sanctioned Estimate.	Capital outlay to end of 1889-90.	Budget Estimate, 1890-91.	Probable outlay during 1890-91 (Revised Estimate).	Budget Estimate, 1891-92.	Remarks and References.
	Rs.	Rs.	Rs.	Rs.	Rs.	
43.—Minor Works and Navigation.						
PROVINCIAL.						
IRRIGATION AND NAVIGATION WORKS.						
Works for which Capital and Revenue accounts are kept.						
CAPITAL.						
Works in progress.						
Calcutta and Eastern Canals ...	(a) ...	52,27,259	7,000	6,405	33,500	(a) There is no general sanctioned estimate for these canals.
Midnapore Canal	56,000	14,122	...	26,323	...	
Hidgellee Tidal Canal ...	7,69,150	49,414	3,10,000	1,52,000	3,07,000	
Orissa Coast Canal	(b) 43,46,873	(c) 42,17,847	23,000	15,700	...	(b) Revised estimate sanctioned by the Secretary of State. (c) Includes Rs. 8,66,000 grants-in-aid from protective funds.
Sarun Canal	6,63,521	6,69,570	1,000	1,000	...	
Total Capital ...	...	1,01,78,212	3,41,000	2,01,428	3,40,500	

CHARGES.

PART I—*continued.*

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1891-92, ARRANGED BY PROJECTS AND OBJECTS OF WORK—*continued.*

	Amount of sanctioned Estimate.	Actual outlay to end of 1889-90.	Budget Estimate, 1890-91.	Probable outlay during 1890-91. (Revised Estimate).	Budget Estimate, 1891-92.	Remarks and References.
Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	
Orissa Coast canal	...	...	65,000	68,995	67,000	
Calcutta and Eastern canals ...	...	...	2,62,677	3,07,529	2,88,600	
Sarun canal	...	...	60,300	40,300	21,700	
Total Revenue ...	...	...	3,87,977	4,16,824	3,77,300	
Total Works for which Capital and Revenue Accounts are kept.	...	...	7,28,977	6,18,252	7,17,800	
Works for which only Revenue accounts are kept.						
Works in Progress.						
Nuddea Rivers	...	...	1,20,323	1,06,323	88,000	
Total works for which only Revenue accounts are kept.	...	...	1,20,323	1,06,323	88,000	
Works for which neither Capital nor Revenue Accounts are kept.						
Works in Progress.						
Eden canal ... ... / Teur canal	...	...	33,700	40,805	33,700	
Total Works for which neither Capital nor Revenue Accounts are kept.	...	...	33,700	40,805	33,700	
Total Irrigation and Navigation Works.	...	...	8,83,000	7,65,380	8,39,500	
Agricultural Works.						
Works for which neither Capital nor Revenue Accounts are kept.						
Works in Progress.						
Government embankments and works for the improvement of Government and escheated estates.	...	...	8,50,000	7,59,620	8,53,500	
Midnapore Tuccavee embankments under contract.						
Gunduck Tuccavee embankments under contract.	...	...				
Works in charge of civil officers ...	...					
Total Agricultural ...	...	...	8,50,000	7,59,620	8,53,500	
Total 43—Minor Works and Navigation	...	...	17,33,000	15,25,000	16,93,000	

CHARGES.

PART I—*continued.*

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	BUDGET ESTIMATE, 1891-92.										REVISED ESTIMATE, 1890-91.	BUDGET ESTIMATE, 1890-91.	ACTUAL OUTLAY IN 1889-90.
	WORKS—			REPAIRS.	ESTABLISHMENT.	TOOLS AND PLANT.	SUSPENSE.	REFUNDS OF REVENUE.	RECEIPTS ON CAPITAL ACCOUNT.	TOTAL.			
	IN PROGRESS.	NOT COMMENCED.	TOTAL.										
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION.													
43—Minor Works and Navigation.													
Provincial.													
In India	4,45,500		4,45,500	7,31,000	4,13,000	1,03,500	...	...	...	16,93,000	15,25,000	17,33,000	14,19,180
In England	.....		...	...	...	...	...	...	...	...	...	...	...
Total ...	4,45,500		4,45,500	7,31,000	4,13,000	1,03,500	...	...	...	16,93,000	15,25,000	17,33,000	14,19,180
TOTAL 43—MINOR WORKS AND NAVIGATION ...	4,45,500		4,45,500	7,31,000	4,13,000	1,03,500	...	...	...	16,93,000	15,25,000	17,33,000	14,19,180

CHARGES.

PART I—*concluded.*

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1891-92, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

Budget Estimate, 1891-92.				Revised estimate, 1890-91.	Budget estimate, 1890-91.	Actual outlay, 1889-90.
Works.	Tools and plant.	Suspense.	Total.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	*Nil.*	.....	.....	.....

P 285

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1891-92.

	Estimate, 1891-92.	Estimate, 1890-91.
	Rs.	Rs.
Nil.		

286

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO END OF THE YEAR 1891-92.

	Direct charges.	Indirect Charges.			Grand Total
		Capitalization of abatement of land revenue.	Leave and pension allowances.	Total.	
43.—MINOR WORKS AND NAVIGATION.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrigation and Navigation Works.					
Tirhoot Project.					
Actual outlay to end of 1889-90—					
Old outlay	...	...	...	..	...
Outlay against current sanctions	5,31,425	.	74,650	74,650	6,06,075
	5,31,425	...	74,650	74,650	6,06,075
Probable outlay during 1890-91	...	...	...	...	...
Proposed outlay during 1891-92	...	...	..		...
Total ...	5,31,425	...	74,650	74,650	6,06,075
Damoodur Project					
Actual outlay to end of 1889-90—					
Old outlay	...	...	...	...	...
Outlay against current sanctions	1,49,941	...	16,239	16,239	1,66,180
	1,49,941	...	16,239	16,239	1,66,180
Probable outlay during 1890-91	...	...	...	...	...
Proposed outlay during 1891-92	...	...	...	. .	...
Total ...	1,49,941	...	16,239	16,239	1,66,189
Sarun Canal.					
Actual outlay to end of 1889-90—					
Old outlay	...	...	...	...	...
Outlay against current sanctions	6,69,570	97	27,086	27,183	6,96,753
	6,69,570	97	27,086	27,183	6,96,753
Probable outlay during 1890-91	1,000	...	28	28	1,028
Proposed outlay during 1891-92	...	...	...	...	...
Total ...	6,70,570	97	27,114	27,211	6,97,781
Orissa Coast Canal.					
Actual outlay to end of 1889-90—					
Old outlay	...	...	...	...	...
Outlay against current sanctions	42,17,847	784	1,01,382	1,02,166	43,20,013
	42,17,847	784	1,01,382	1,02,166	43,20,013
Probable outlay during 1890-91	15,700	...	588	588	16,288
Proposed outlay during 1891-92	...	..	...	...	...
Total ...	42,33,547	784	1,01,970	1,02,754	43,36,301

APPENDIX A—*concluded.*

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO END OF THE YEAR 1891-92—*concluded.*

	Direct charges.	Indirect Charges			Grand Total.
		Capitalization of abatement of land revenue.	Leave and pension allowances.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Calcutta and Eastern Canals					
Actual outlay to end of 1889-90—					
Old outlay	24,91,012	...	...	...	24,91,012
Outlay against current sanctions	27,36,247	...	60,945	60,945	27,97,192
	52 27,259	...	60,945	60,945	52,88,204
Probable outlay during 1890-91	6,405	...	182	182	6,587
Proposed outlay during 1891-92	33,500	...	700	700	34,200
Total ...	52,67,164	...	61,827	61,827	53,28,991

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO END OF 1891-92.

	Probable Receipts, 1891-92.			Probable expenses during 1891-92 (direct and indirect).	Balance surplus or deficit, 1891-92.	Probable net surplus or deficit for 1890-91.	Actual net surplus or deficit to end of 1889-90.	Probable net surplus or deficit to end of 1891-92.
	Direct receipts.	Share of enhanced land revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION AND NAVIGATION WORKS.								
Works for which Capital and Revenue Accounts are kept.								
Orissa Coast Canal ...	90,700	.....	90,700	67,000	23,700	(—) 8,995	(—)93,099	(—)78,394
Calcutta and Eastern Canals ...	5,16,900	.....	5,16,900	2,88,600	2,28,300	2,37,471	1,27,63,716	1,32,29,487
Sarun Canal ...	8,000	.....	8,000	21,700	(—)13,700	(—)10,300	(—)105,209	(—)129,209
Total ...	6,15,600	...	6,15,600	3,77,300	2,38,300	2,18,176	1,25,65,408	1,30,21,884
Works for which only Revenue accounts are kept.								
Nuddea rivers ...	1,88,000	.....	1,88,000	88,000	1,00,000	83,677	34,49,023	36,32,700

No. $\frac{6}{B.O.}$ A.—I.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Irrigation.

Calcutta, the 20th March 1891.

Orders on the Budget Estimates of the Irrigation Branch, Bengal, for 1891-92, and the Revised Estimates for 1890-91.

Read the following papers:—

Letter from the Secretary to the Government of Bengal, No. 286 I. A., dated 12th February 1891.

Letter to the Secretary to the Government of Bengal, No. 28 A.—I., dated 24th February 1891.

Letter to the Secretary to the Government of Bengal, No. 29 A.—I, dated 26th February 1891.

Letter to the Secretary to the Government of Bengal, No. 30 A.—I., dated 26th February 1891.

Letter from ditto ditto, No. 374 I. A., dated 2nd March 1891.

Ditto ditto ditto, No. 412 I., dated 4th March 1891.

Ditto ditto ditto, No. 423 I. A., dated 5th March 1891.

RESOLUTION.—The Revised and Budget Estimates for 1890-91 and 1891-92, respectively, are passed for the sums entered in the following table:—

	Actuals, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
XXIX.—Major Works—Direct Receipts—				
Provincial	15,21,274	14,50,000	13,44,000	14,19,000
XXX.—Minor Works and Navigation—				
Provincial	8,90,772	9,34,000	9,44,000	9,23,000
	1,02,130	1,02,000	1,02,000	1,03,000
Local	...	...	3,000	3,000
			3,000	3,000
Total .	24,12,046	23,84,000	22,91,000	23,45,000
	1,02,130	1,02,000	1,05,000	1,06,000
CHARGES.				
42.—Major Works—Working Expenses—				
Provincial	13,55,565	14,19,000	13,70,000	14,19,000
43.—Minor Works and Navigation—				
Provincial	14,21,196	17,35,000	15,27,000	16,95,000
	2,016	2,000	2,000	2,000
Local	...	...	5,000	5,000
			5,00	5,000
49.—Irrigation—Capital Expenditure not charged against Revenue—				
Imperial	4,35,083	6,40,000	(a)5,79,000	(b)6,00,000
Total .	32,11,844	37,94,000	34,81,000	37,19,000
	2,016	2,000	7,000	7,000

NOTE.—The figures in antique indicate the sums included in the amounts in ordinary type on account of "Public Works in charge of Civil Officers."

(a) Includes Rs. 31,000 for expenditure in England, and Rs. 10,000 on account of loss by exchange.

(b) " Rs. 27,000 " " " Rs. 10,000 " " "

ORDER.—Ordered, that this Resolution be communicated to the Government of Bengal, for information and guidance, with the request that 35* copies of the final issue of the Budget Estimate, as now passed, may be submitted so as to reach this office not later than 1st May 1891.

* 10 copies to Simla and the remainder to Calcutta.

A. G. BEGBIE, *Lieut.-Col., R.E.,*

Depy. Secy. to the Govt. of India.

Government of India Central Printing Office.—No 13 P. W. D—23-3-91.—254.

No. 657I.A.

Government of Bengal,

PUBLIC WORKS DEPARTMENT.

IRRIGATION.

Accounts.

RESOLUTION.

Dated Calcutta, the 15th April 1891.

BUDGET ESTIMATES FOR 1891-92.

READ—

Government of India, Public Works Department letter No. 69*A.I.*, dated the 15th October 1890.

Government of Bengal, Financial Department office memorandum No. 354, dated the 15th January 1891.

Government of India, Public Works Department letter No. 7*I.*, dated the 19th January 1891.

Order of the Government of India, Public Works Department, No. $\frac{6}{B.O.}$ *A.I*, dated the 20th March 1891, on the preliminary issues of the budget estimates for 1891-92.

The final issues of the budget estimates of the Irrigation Branch, Bengal, for the year 1891-92, have been prepared for the amounts passed by the Government of India in the orders quoted above.

2. The following statement shows in detail, for each project sanctioned by the Secretary of State as Major Work, the estimated receipts from "Water-rates," "Navigation" and "Miscellaneous" during the year 1891-92, in comparison with the budget and revised estimates for 1890-91 and the actuals of 1889 90:—

XXIX—Major Works—Direct Receipts.

	Budget estimate, 1891-92	Revised estimate, 1890-91.	Budget estimate, 1890-91.	Actuals, 1889-90.
PROVINCIAL.	Rs	Rs.	Rs,	Rs.
Orissa Canals.				
Water-rates	2,00,000	2,00,000	1,95,000	1,99,844
Navigation	1,10,000	1,04,500	78,500	89,236
Miscellaneous	14,500	14,500	6,500	15,143
Total ...	3,24,500	3,19,000	2,80,000	3,04,223
Midnapore Canal.				
Water-rates	1,10,500	1,12,000	1 00,000	1,16,424
Navigation	1,25,000	1,30,000	1,40,000	1,45,356
Miscellaneous	6,500	6,000	10,000	15,824
Total ...	2,42,000	2,48,000	2,50,000	2,77,604
Hidgellee Tidal Canal.				
Navigation	39,000	43,500	59 000	40,338
Miscellaneous	1,000	1,500	1,000	1,614
Total ...	40,000	45,000	60,000	41,952
Sone Canals.				
Water-rates	7,30,000	6,50,000	7,75,000	8,16,394
Navigation	61,500	61,000	60,000	57,759
Miscellaneous	21,000	21,000	25,000	23,342
Total ...	8,12,500	7,32,000	8,60,000	8,97,495
GRAND TOTAL ...	14,19,000	13,44,000	14,50,000	15 21,274

292

3. The estimate of receipts under XXX—Minor Works and Navigation, of the year 1891-92, in comparison with the budget and revised estimates for 1890-91 and the actuals of 1889-90, is shown below—

XXX—Minor Works and Navigation.

	Budget estimate, 1891-92.	Revised estimate, 1890-91.	Budget estimate, 1890-91.	Actuals, 1889-90.
DIRECT RECEIPTS.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
IRRIGATION AND NAVIGATION WORKS.				
Works for which Capital and Revenue Accounts are kept.				
Orissa Coast Canal	90,700	60,000	70,000	65,348
Calcutta and Eastern Canals	5,16 900	5,45,000	5,40,000	4,95,621
Sarun Canal	8,000	30,000	20,000	23,113
Total ...	6,15,600	6,35,000	6,30,000	5,84,082
Works for which only Revenue Accounts are kept.				
Nuddea Rivers	1,88,000	1,90,000	1,90,000	1,86,043
Works for which neither Capital nor Revenue Accounts are kept.				
Eden Canal	9,000	9,000	4,000	9,370
Teur Project	.....	.....	... ..	36
Total ...	9,000	9,000	4,000	9,406
Total Irrigation and Navigation Works ...	8,12,600	8,34 000	8,24,000	7,79,531
AGRICULTURAL WORKS.				
Works for which neither Capital nor Revenue Accounts are kept.				
Schedule D embankments	4,400	5,000	5,000	5,966
Tuccavee embankment under contract—				
(1) Collections by Public Works officers ...	3,000	3,000	3,000	3,145
(2) Ditto by Civil officers	1,03,000	1,02,000	1,02,000	1,02,130
Total Agricultural Works ...	1,10,400	1,10,000	1,10,000	1,11,241
Total Provincial ...	9,23,000	9,44,000	9,34,000	8,90,772
Local.				
Collections by Civil Officers	3,000	3,000	.....	... ..
Total Local ...	3,000	3,000	.....	.....
GRAND TOTAL ...	9,26,000	9,47,000	9,34,000	8,90,772

4. The estimates of charges for 1891-92, compared with the revised and budget estimates for 1890-91 and the actuals of 1889-90, under the several heads of account, are shown in detail in the following statements :—

42.—Major Works—Working Expenses.

	Budget estimate, 1891-92.	Revised estimate, 1890-91.	Budget estimate, 1890-91.	Actuals, 1889-90.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DIRECT CHARGES.				
Orissa Canals.				
Repairs and maintenance	2,13,000	2,25,000	2,25,000	2,31,068
Establishment ... Engineering	1,14 000	1,04,000	1,14,000	1,09,434
Establishment ... Revenue	76,000	76,300	76,300	71,373
Tools and plant	25,000	21,216	15,700	19,722
Refunds of revenue	.....	.....	.....	99
Total ...	4,28,000	4,26,516	4,31,000	4,31,696

	Budget estimate, 1891-92.	Revised estimate, 1890-91	Budget estimate, 1890-91.	Actuals, 1889-90.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DIRECT CHARGES.				
Midnapore Canal.				
Repairs and maintenance	1,19,000	1,12,126	1,21,000	1,13,507
Establishment ... Engineering	38,500	38,500	38,500	29,753
Establishment ... Revenue	36,500	36,500	36,500	29,622
Tools and plant	30,000	28,984	20,000	27,612
Refunds of revenue	.....	.....	.....	181
Total ..	2,24,000	2,16,110	2,16,000	2,00,675
Hidgellee Tidal Canal.				
Repairs and maintenance	27,000	16,098	30,000	16,713
Establishment ... Engineering	9,500	9,500	9,500	4,157
Establishment ... Revenue	5,500	5,500	5,500	3,039
Tools and plant	4,000	13,276	4,000	1,806
Refunds of revenue	.....	.....	.....	.....
Total ...	46,000	44,374	49,000	25,715
Sone Canals.				
Extensions and improvements	4,000	10,000	10,000	4,712
Repairs and maintenance	2,84,000	2,78,000	2,78,000	2,92,992
Establishment .. Engineering	2,10,000	1,73,000	2,13,000	1,82,667
Establishment .. Revenue	1,80,000	1,80,000	1,80,000	1,67,128
Tools and Plant	30,000	30,000	30,000	33,460
Refunds of revenue	13,000	12,000	12,000	16,520
Total ...	7,21,000	6,83,000	7,23,000	6,97,479
GRAND TOTAL ...	14,19,000	13,70,000	14,19,000	13,55,565

43.—*Minor Works and Navigation.*

	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
IRRIGATION AND NAVIGATION WORKS.				
Works for which Capital and Revenue Accounts are kept.				
CAPITAL ACCOUNT.				
Remodelling of the Hidgellee Tidal Canal.				
Works	2,00,000	99,092	2,46,000	48,642
Establishment	46,000	34,600	56,600	(—)1,742
Tools and plant	61,000	18,308	7,400	2,514
Suspense accounts	.....	.....	.....	.....
Total ...	3,07,000	1,52,000	3,10,000	49,414
Less—Receipts on Capital Account	.....	.....	.....	.....
Net Total ...	3,07,000	1,52,000	3,10,000	49,414
Midnapore Canal.				
Works	.....	5,927	.....	.....
Establishment	.....	1,363	.....	.....
Tools and plant	.....	19,033	.....	.....
Suspense accounts	.....	.....	.....	.....
Total ...	.....	26,323	.....	.....
Orissa Coast Canal.				
Works	.....	11,000	18,300	38,076
Establishment	.....	4,200	4,200	(—)1,362
Tools and plant	.....	500	500	31,756
Suspense accounts	.....	.....	.....	(—)4,696
Total ...	.....	15,700	23,000	63,774
Less—Receipts on Capital Account	.....	.....	.....	.....
Net total ...	.....	15,700	23,000	63,774
Damoodur Project	.....	.....	.....	(—)1,200

294

	Budget estimate, 1891-92.	Revised estimate, 1890-91.	Budget estimate, 1890-91.	Actuals, 1889-90.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IRRIGATION AND NAVIGATION WORKS—*continued.*				
Works for which Capital and Revenue Accounts are kept.				
Sarun Canal.				
Works	.. ...	700	700	.....
Establishment	.....	200	200	.....
Tools and plant	.....	100	100	340
Suspense accounts	.....	... ..	.....	.....
Total ...	.. ...	1,000	1,000	340
Less—Receipts on Capital Account	.. ...	.....	.....	.....
Net Total ...	.....	1,000	1,000	340
Calcutta and Eastern Canals.				
Works	23,500	1,677	5,500	(—) 157
Establishment	5,000	1,300	1,300	(—) 800
Tools and plant	5,000	3,428	200	2,420
Suspense accounts	.....	... .	...	1,269
Total ...	33,500	6,405	7,000	2,732
Less—Receipts on Capital Account	.....	.....	.....	2,901
Net total ...	33,500	6,405	7,000	(—) 169
Total Capital Account ...	3,40,500	2,01,428	3,41,000	1,12,159
REVENUE ACCOUNT.				
Orissa Coast Canal.				
Repairs and maintenance	40,000	39,559	40,000	50,528
Establishment ... Engineering	15,400	15,472	15,472	928
Establishment ... Revenue	6,600	6,528	6,528	6,044
Tools and plant	5,000	7,436	3,000	10,513
Refunds of revenue	.....	.....	.. ...	15
Total ...	67,000	68,995	65,000	68,026
Calcutta and Eastern Canals.				
Extensions and improvements	34,000	45,000	45,000	1,244
Repairs and maintenance	1,48,000	1,48,185	1,07,000	1,65,315
Establishment ... Engineering	57,000	56,491	56,491	50,618
Establishment ... Revenue	36,000	36,186	36,186	36,281
Tools and plant	13,600	21,667	18,000	13,510
Refunds of revenue	... .	... ..	.....	78
Total ...	2,88,600	3,07,529	2,62,677	2,67,046
Sarun Canal.				
Extensions and improvements	.....	.....	23,600	... ..
Repairs and maintenance	12,000	27,600	24,000	24,900
Establishment	9,000	11,300	11,300	12,422
Tools and plant	700	1,400	1,400	991
Total ...	21,700	40,300	60,300	38,313
Total Revenue Account ...	3,77,300	4,16,824	3,87,977	3,73,385
Total works for which Capital and Revenue Accounts are kept	7,17,800	6,18,252	7,28,977	4,85,544
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.				
Nuddea Rivers.				
Works	.....	.....	... .	.....
Repairs and maintenance	50,000	55,109	70,000	47,843
Establishment ... Engineering	10,000	24,000	24,000	16,777
Establishment ... Revenue	26,000	24,523	24,523	21,760
Tools and plant	2,000	2,691	1,800	2,250
Suspense accounts	.....	.....	.. ...	(—)1,036
Refunds of revenue	.....	.....	.....	220
Total works for which only Revenue Accounts are kept	88,000	1,06,323	20,323	87,814

	Budget estimate, 1891-92.	Revised estimate, 1890-91.	Budget estimate, 1890-91.	Actuals, 1889 90.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IRRIGATION AND NAVIGATION WORKS—*concluded.*				
Works for which neither Capital nor Revenue Accounts are kept.				
Works.				
Eden Canal	.....	.....	.....	1,786
Teur „	.....	6,700	.....	2,957
Total Works ...	.....	6,700	.....	4,743
Repairs and Maintenance.				
Eden Canal	20,000	20,000	20,000	15,692
Teur „	4,000	4,000	4,000	3,257
Total Maintenance ...	24,000	24,000	24,000	18,949
Establishment	9,000	9,000	9,000	10,132
Tools and plant	700	1,105	700	293
Suspense accounts	.....	.....	.....	.....
Total works for which neither Capital nor Revenue Accounts are kept	33,700	40,805	33,700	34,117
Total Irrigation and Navigation Works ...	8,39,500	7,65,380	8,83,000	6,07,475
AGRICULTURAL WORKS.				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Works.				
Government embankments in the Orissa Circle .	22,000	2,065	24,000	23,296
Ditto in the South-Western Circle	48,000	68 742	92,350	46,966
Ditto in the Eastern Circle...	.....	3,520	.....	
Ditto in other Circles ...	.....	1,880	.....	
Midnapore Tuccavee embankments under contract	.....	.....	.....	.....
Gunduck ditto ditto ...	.....	.....	.....	2,045
Works for the improvement of Government and escheated estates (in charge of Civil officers) ...	88,000	97,921	78,000	.....
Other works in charge of Civil Officers ...	2,000	2,000	2,000	2,016
Reserve	30,000	4,253	30,000	.....
Total Works ...	1,90,000	1,80,391	2,26,350	74,323
Repairs and Maintenance.				
Government embankments in the Orissa Circle ...	1,20,000	94,500	96,000	1,19,440
Ditto in the South-Western Circle	2,27,000	2,16,650	2,16,650	3,32,384
Ditto in the Eastern Circle ...	.....	.....	.....	
Ditto in other Circles ...	.....	.....	.....	
Midnapore tuccavee embankments under contract	35,000	21,000	35,000	34,123
Gunduck ditto ditto ...	75,000	82,000	70,000	67,944
Total Maintenance ...	4,57,000	4,14,150	4,17,650	5,53,891
Establishment	1,93,000	1,57,010	1,92 010	1,75,982
Tools and plant	15,500	10,069	15,990	12,096
Suspense accounts	.....	.....	.....	(—)2,675
Refunds of revenue	.....	.....	.....	104
Total Agricultural Works ...	8,55,500	7,61,620	8,52,000	8,13,721
Total Provincial ...	16,95,000	15,27,000	17,35,000	14,21,196
Local	5,000	5,000	.....	.....
GRAND TOTAL ...	17,00,000	15,32,000	17,35,000	14,21,196

49.—CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.

	Budget estimate, 1891-92.	Revised estimate, 1890-91.	Budget mate, 1890-91.	Actuals, 1889-90.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
DIRECT CHARGES.				
Orissa Canals.				
Works	3,66,000	3,33,500	3,61,500	2,68,762
Establishment	84,000	76,600	83,100	55,842
Tools and plant	10,000	9,900	10,077	9,232
Suspense accounts	.....	2,000	2,000	15,267
Total ...	4,60,000	4,22,000	4,56,677	3,49,103
Less—Receipts on Capital Account ...	.....	.....	.....	95
Net Total ...	4,60,000	4,22,000	4,56,677	3,49,008
Midnapore Canal.				
Works	.....	.....	3,271	7,344
Establishment	.....	.....	752	1,689
Tools and plant	.....	.....	22,300	9,048
Suspense accounts	.....	.....	.....	(—) 3,959
Total ...	.....	.....	26,323	14,122
Less—Receipts on Capital Account ...	.....	.....	.....	.....
Net Total ...	.....	.....	26,323	14,122
Sone Canals.				
Works	1,04,000	1,20,000	1,20,000	1,28,570
Establishment	24,000	27,600	27,600	28,179
Tools and plant	12,000	9,400	9,400	9,301
Suspense accounts	.....	.....	.....	(—) 31,693
Total ...	1,40,000	1,57,000	1,57,000	1,34,357
Less—Receipts on Capital Account ...	.....	.....	.....	62,404
Net Total ...	1,40,000	1,57,000	1,57,000	71,953
GRAND TOTAL ...	6,00,000	5,79,000	6,40,000	4,35,083

5. On comparing the preliminary with the final issues of the budget estimates for 1891-92, it will be seen that the grant for repairs and maintenance of the Sarun Canals has been reduced from Rs. 22,000 to Rs. 12,000, while that for the Gunduck tuccavee embankments has been increased from Rs. 65,000 to Rs. 75,000. The only change of importance that has been made in the revised estimate of expenditure for 1890-91 is on account of transfer of funds under the heads of account 42—Major Works—Working Expenses, and 43—Minor Works and Navigation. The former has been increased from Rs. 13,58,610 to Rs. 13,70,000, and the latter decreased from Rs. 15,36,530 to Rs. 15,25,000.

6. It has already been stated in the Chief Engineer's note accompanying the preliminary issue of the budget estimate of Major Irrigation Works that the Government of India have, in their letter No. 7*I*, dated 19th January 1891, ordered that the amount expended on the Midnapore Canal during 1890-91 from the grant under 49—Irrigation Capital expenditure not charged against Revenue, should be written back to the head 43—Minor Works and Navigation—Provincial, and that the expenditure which it is proposed to incur in future years should also be provided for under the same head. The revised estimate for new works on that canal during 1890-91, amounting to Rs. 26,323, was therefore transferred to 43—Minor Works and Navigation. No allotment has for the present been made for Capital expenditure on the said canal during 1891-92.

7. The changes in the revised estimates for 1890-91, compared with the budget estimates for that year, have already been explained in the Chief Engineer's notes accompanying the preliminary issues of the budget estimates.

ORDERED that a copy of this Resolution, together with 35 copies of the budget estimates (final issue), be forwarded to the Government of India for information.

Ordered also that copies of this Resolution, and of the orders of the Government of India, together with the budget estimates, be forwarded to the Financial Department of this Government, Secretary to the Board of Revenue, Lower Provinces, and the Accountant-General, Bengal, for information; also to the Superintending Engineers of the Orissa, South-Western, and Sone Circles, and the Examiner, Public Works Accounts, Bengal, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

C. W. ODLING,
Offg. Joint-Secretary to the Govt. of Bengal.

C. E G.—Reg No 29C-161—21-4-91.

FINAL ISSUE.

40—SUBSIDIZED RAILWAYS LAND.

REVISED AND BUDGET ESTIMATES

OF LAND CHARGES

FOR THE

TARKESSUR RAILWAY

FOR

1890-91 AND 1891-92.

(PROVINCIAL.)

W. M. D'O.—Reg. No. 66J—80—6-4-91.

TARKESSUR RAILWAY LAND.

Abstract of revised Estimate (Capital) for the year 1890-91 *with Budget Estimate for* 1891-92.

Main and Sub-heads of Accounts.	Expenditure					Remarks.
	Actuals to end of 1889-90.	Budget grant, 1890-91.	Revised estimate, 1890-91.	Budget grant, 1891-92.	Total probable outlay to end of 1891-92.	
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. { Survey expenses ... Plant ... Establishment, including salaries ... Allowances and contingencies ... }	17,228	...	...	...	17,228	
	...	...	...	...	...	
II.—Land	1,36,475	5,000	5,000	...	1,41,475	
III.—Construction of line. { Earthwork ... ... Bridgework ... ... Tunnels ... ... Level-crossing, huts, lodges, &c. ... Gradients and mile-posts, &c. ... Fencing ... ... Electric telegraph .. }	...	...	...	...	...	
	...	...	...	...	...	
IV.—Ballast and permanent-way. { Ballast ... ... Permanent-way .. }	...	...	...	...	...	
	...	...	...	..	...	
V.—Stations and buildings. { Stations and offices ... Workshops and store buildings ... ... Staff quarters ... Station machinery ... }	...	...	...	...	...	
	...	...	.	...	...	
Total Construction Accounts ...	1,53,703	5,000	5,000	...	1,58,703	
VI.—Plant ... { Engineering ... Locomotive ... Carriage and wagon Station and office furniture ... }	...	...	...	...	...	
	...	...	...		...	
VII.—Steam Ferries	...	...	...	...	...	
VIII.—Rolling stock. { Locomotive ... ... Carriage and wagon }	...	...	...	..	...	
	...	...	...	..	...	
IX.—Establishment	...	...	...	...	...	
Total Final Heads ..	1,53,703	5,000	5,000	...	1,58,703	
Suspense Account	...	...	...	...	...	
	1,53,703	5,000	5,000	..	1,58,703	
Deduct— Receipts on capital account	...	...	...	...	...	
Deduct— Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England	...	...	...	...	...	
Net Indian Outlay ..	1,53,703	5,000	5,000	...	1,58,703	

No. $\frac{26}{B.\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 17th March 1891.

TARKESSUR RAILWAY.

Land.

Revised Estimate for 1890-91.

Read again—

Public Works Department Resolution No. $\frac{60}{B.\ O.}$ A.—R., dated 20th March 1890.

Read also—

Letter No. 224 R.—A., dated 30th January 1891, from the Government of Bengal.

REVISED ESTIMATE, 1890-91.

RESOLUTION.—In the Budget Estimates of this Department for 1890-91, a provision of Rs. 5,000 was made to meet the capitalized value of the abatement of revenue in connection with land taken up for the Tarkessur Railway, which has to be credited to Government by debit to the Railway.

2. The Revised Estimate is submitted for Rs. 5,000, and is accepted by the Government of India for this amount as a charge against Provincial Funds.

3. No expenditure is anticipated in 1891-92.

4. The final issue of this estimate should be prepared and submitted so as to reach the Government of India not later than the 1st May 1891.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimate, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. G. BEGBIE, *Lieut.-Col., R. E.,*

Deputy. Secy. to the Govt. of India.

Government of India Central Printing Office.—No. 1594 P. W. D.—19-3-91.—261.

FINAL ISSUE.

40—SUBSIDIZED RAILWAYS LAND.

REVISED AND BUDGET ESTIMATES

OF LAND CHARGES

FOR THE

DOOARS RAILWAY

FOR

1890-91 AND 1891-92.

(PROVINCIAL.)

W. M. D'C.—Reg. No. 65J—80—6-4-91.

DOOARS RAILWAY LAND.

Abstract of revised Estimate (Capital) for the year 1890-91 *with Budget Estimate for* 1891-92.

Main and Sub-heads of Accounts.	Expenditure. Actuals to end of 1889-90.	Budget grant, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.	Total probable outlay to end of 1891-92.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. { Survey expenses ... Plant ... Establishment, including salaries ... Allowances and contingencies ... }	...	...	...	...	...	
	...	...	...	...	...	
II.—Land	...	...	500	10,000	10,500	
III.—Construction of line. { Earthwork ... Bridgework ... Tunnels ... ... Level-crossing, huts, lodges, &c. ... Gradients and mile-posts, &c. ... Fencing ... ... Electric telegraph ... }	...	...	...	...	...	
	...	...	...	...	...	
IV.—Ballast and permanent-way. { Ballast ... ... Permanent-way ... }	...	...	...	...	...	
	...	...	...	...	...	
V.—Stations and buildings. { Stations and offices ... Workshops and store buildings ... Staff quarters ... Station machinery ... }	...	...	...	...	...	
	...	...	...	...	...	
Total Construction Accounts.	...	...	500	10,000	10,500	
VI.—Plant ... { Engineering ... Locomotive ... Carriage and wagon Station and office furniture ... }	...	...	...	...	...	
	...	...	...	...	...	
VII.—Steam Ferries	...	...	..	...	...	
VIII.—Rolling stock. { Locomotive ... Carriage and wagon ... }	...	...	...	...	...	
	...	...	...	...	...	
IX.—Establishment	...	...	...	...	...	
Total Final Heads ...	...	...	500	10,000	10,500	
Suspense Account	...	...	...	...	...	
	...	...	500	10,000	10,500	
Deduct— Receipts on capital account ...	...	...	...	...	...	
Deduct— Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England ...						
Net Indian Outlay ...	...	...	500	10,000	10,500	

No. $\frac{25}{\text{B. O.}}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 17th March 1891.

DOOARS RAILWAY.

Land.

40.—SUBSIDIZED COMPANIES—LAND, &c.

Revised Estimate for 1890-91, with Budget Estimate for 1891-92.

Read—

Letter No. 226 R.—A., dated 30th January 1891, from the Government of Bengal.

REVISED ESTIMATE, 1890-91.

RESOLUTION.—Under the terms of the contract with the Dooars Railway Company all land required for Railway purposes has to be provided free of cost to the Company. No provision was made on this account in the Budget Estimates of this Department for 1890-91, as no such expenditure was anticipated when the estimates were framed.

2. The Revised Estimate is submitted for Rs. 444, and is accepted by the Government of India for an even sum of Rs. 500 as a charge against Provincial Funds.

BUDGET ESTIMATE, 1891-92.

3. The Budget Estimate for 1891-92 is submitted and accepted by the Government of India for Rs. 10,000 as a charge against Provincial Funds.

4. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1891.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. G. BEGBIE, *Lieut.-Col., R.E.,*

Depy. Secy. to the Govt. of India.

Government of India Central Printing Office—No. 1595 P. W. D.—19-3-91.—261.

FINAL ISSUE.

41.—MISCELLANEOUS RAILWAY EXPENDITURE.

REVISED AND BUDGET ESTIMATES

OF THE

SHARE OF BENGAL PUBLIC WORKS SECRETARIAT ESTABLISHMENT CHARGES DEBITABLE TO PROVINCIAL RAILWAYS

FOR

1890-91 AND 1891-92.

(PROVINCIAL.)

W. M. D'C.—Reg. No. 67J—80—6-4-91.

RAILWAY ADMINISTRATIVE CHARGES.

Abstract of revised Estimate for 1890-91 *with Budget Estimate for* 1891-92

	Actuals, 1889-90	Sanctioned estimate, 1890-91.	Revised estimate, 1890-91.	Estimated during 1891-92.	REMARKS.
	Rs.	Rs	Rs.	Rs.	
One-third share of Secretariat establishment.	69,453	68,500	79,500	77,500	

No. $\frac{4}{B.O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT

Railway.

Calcutta, the 14th March 1891.

SHARE OF BENGAL PUBLIC WORKS SECRETARIAT ESTABLISHMENT CHARGES DEBITABLE TO PROVINCIAL STATE RAILWAYS.

Revised Estimate for 1890-91, with Budget Estimate for 1891-92.

Read—

Public Works Department Resolution No. $\frac{80}{B.O.}$ A.—R., dated 20th March 1890.

Read also—

Letter No. 172 R.—A., dated 24th January 1891, from the Government of Bengal.

REVISED ESTIMATE, 1890-91.

RESOLUTION.—In Budget Orders a sum of Rs. 68,500 was assigned to meet the share of the Bengal Public Works Secretariat Establishment charges debitable to the Provincial State Railways in Bengal. The Revised Estimate is submitted for Rs. 79,500, and is accepted by the Government of India for this amount. The increase is due to insufficient provision having been made in the Budget Estimate for the salaries of officers attached to the Secretariat, and to excess expenditure under the head of leave and other allowances.

BUDGET ESTIMATE, 1891-92.

2. The Budget Estimate is submitted for Rs. 77,500, and is accepted by the Government of India for this amount.

3. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1891.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

A. G. BEGBIE, *Lieut.-Col., R. E.,*

Depy. Secy. to the Govt. of India.

Government of India Central Printing Office.—No. 1590 P. W. D.—17-3-91—271.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

PROVINCIAL CIVIL WORKS

IN

BENGAL

FOR THE YEAR

1891-92.

CALCUTTA,
The 16th April 1891.

F. J. JOHNSTONE,
Offg. Secy. to the Govt. of Bengal,
Public Works Dept.

C. A. P. and others—Reg. No. 4805J—300—22-4-91.

CONTENTS.

	Page.
Budget Estimate of Revenue from Public Works under Provincial Civil Works ...	2
Ditto Ditto Expenditure ditto	3
Detail of Budget Estimate of Expenditure—	
Part I.—Detail of Estimate for Original Works	4—11
„ II.— Ditto for Repairs	12—64
„ III.— Ditto for Establishment	65—72
„ IV.— Ditto for Tools and Plant	73
„ VI.— Ditto for Stock and Suspense	74
Appendices to above—	
Appendix A.—Distribution of the grant by Departments	75
„ B.—List of (Class C) works omitted from the Budget Estimate for 1891-92, but on which expenditure may be incurred if funds can be made available during the current year	76—83
„ C.—Distribution of the provision for Establishment	84—86
„ D.—Estimated Account of Total Receipts and Total Expenditure of the Province for the years 1890-91 and 1891-92	87—89
„ E.—Statement showing the percentage which the charges for establishment bear to the expenditure on works and repairs in connection with Military and Civil Works	90—93
„ F.—Statement showing distribution of grants proposed for outlay on original works and repairs (Provincial) during 1891-92, compared with expenditure of the four previous years	94—95

REVENUE.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF REVENUE UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92.

BUDGET ESTIMATE OF THE REVENUE THAT WILL BE REALIZED BY, AND ON ACCOUNT OF, PROVINCIAL CIVIL WORKS OF THE PUBLIC WORKS DEPARTMENT IN BENGAL FOR THE YEAR FROM 1ST APRIL 1891 TO 31ST MARCH 1892.

	Actuals, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Rent of quarters for officers, the returns from which are expected to yield interest on the cost of construction	...	...	...	...
Rent of buildings, the returns from which are not expected to yield interest on the cost of construction	45,844	35,000	35,000	35,000
Casual rent of buildings		5,000	5,000	5,000
Sales of buildings	2,620	10,000	3,27,000	10,000
„ of tools and plant	4,507	2,000	2,000	2,000
„ of produce	1,495	2,000	2,000	2,000
„ of old materials	25,075	5,000	5,000	5,000
Value of materials received from old buildings	6,491	3,000	3,000	3,000
Unclaimed deposits	1,152	...	...	...
Fines, refunds, and miscellaneous	1,18,737	40,000	40,000	1,20,000
Rents from Strand bank, Maidan, &c.	46,922	48,000	48,000	48,000
Total ...	2,52,843	1,50,000	4,67,000†	2,30,000*
Total Revenue to be realized in Public Works Department under Provincial Civil Works	58,995	1,50,000	4,67,000†	2,30,000*
Ditto ditto in Civil Department under ditto ...	1,93,848	...	...	...
Total as above ...	2,52,843	1,50,000	4,67,000	2,30,000

* Of this sum Rs. 1,50,000 represents the annual estimate of receipts of the Public Works Department, and Rs. 80,000, the profits payable by the Darjeeling-Himalayan Railway for two years ending 30th June 1891.

† The increase is due to the sale proceeds of the building and land in the north-west corner of the Custom House premises at Calcutta, sold to the East Indian Railway for a sum of Rs. 3,17,041.

CHARGES.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF EXPENDITURE ON PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92.

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1891 TO 31ST MARCH 1892.

	Reference to Detailed Estimate.	Actuals, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
Original Works.	Pages.	Rs.	Rs.	Rs.	Rs.
Civil Buildings	4—9	12,05,103	7,11,241	12,34,700	7,47,100
Communications	8—11	4,15,232	1,99,000	3,63,200	8,06,593
Miscellaneous Public Improvements... ...	10—11	41,339	1,01,300	1,68,100	3,500
		16,61,674	10,11,541	17,66,000	15,57,193
Repairs.					
Civil Buildings	12—40	3,95,600	4,87,500	3,71,000	5,00,000
Communications	41—56	5,96,627	7,00,000	6,42,500	6,65,000
Miscellaneous Public Improvements... ...	57	55,909	55,000	77,800	55,000
		10,48,136	12,42,500	10,91,300	12,20,000
Total Works and Repairs.					
Civil Buildings	.....	16,00,703	11,98,741	16,05,700	12,47,100
Communications	.....	10,11,859	8,99,000	10,05,700	14,71,593
Miscellaneous Public Improvements... ...	.....	97,248	1,56,300	2,45,900	58,500
		27,09,810	22,54,041	28,57,300	27,77,193
Establishment	65—72	7,72,662	6,11,959	6,97,000	7,33,757
Tools and Plant	73	56,724	31,000	37,600	39,050
Profit and Loss	.....	5	...	...	...
Stock and Suspense	75	—4,15,193	...	—71,900	1,50,000
Grand Total ...	.....	31,24,008	28,97,000	35,20,000	37,00,000

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL FUNDS AND CONTRIBUTIONS AS DETAILED WITHIN.

	Actuals, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	1891-92.					
				Original Works.	Repairs.	Establishment.	Tools and Plant.	Stock and Suspense.	Total.
Provision from Provincial Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India ...	31,24,008	26,79,000	34,08,000	14,87,193	11,60,000	7,33,757	39,050	1,50,000	35,70,000
In England ...	...	2,18,000	1,12,000	70,000	60,000	...	...	...	1,30,000
Total as above ...	31,24,008	28,97,000	35,20,000	15,57,193	12,20,000	7,33,757	39,050	1,50,000	37,00,000
Provision from Contribution.									
In India ...	76,768	77,423	1,11,418	29,093	...	...	...	...	29,093
Grand Total ...	32,00,776	29,74,423	36,31,418	15,86,286	12,20,000	7,33,757	39,050	1,50,000	37,29,093

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Court-houses, Treasuries, and Record-rooms.	Patna .	Arrah .	1	Additions to the Judge's record-room ...
	Chittagong	Chittagong ...	2	Revenue and Judicial Courts and offices ...
		Noakholly ..	3	Record-room with fixed iron racks for the Collectorate.
			4	Judge's Court-house ... ...
	Burdwan ...	Midnapore ...	5	Additional accommodation for the Collectorate ...
	Rajshahye ...	Kurigram ...	6	A treble Munsif's Court-house ... ...
		Nelphamari ..	7	Ditto ditto ... ...
	Dacca ...	Manickgunge	8	Ditto ditto ... ...
	...	Náráyanganj	9	Converting the single munsifi to a double one ...
	Orissa ...	Cuttack ...	10	Additions and alterations to Treasury building ...
		Khoorda ...	11	Separate Sub-treasury building ... ...
Circuit-house ...	Patna ...	Chupra ..	12	Remodelling the Circuit-house ... ...
Museum ...	Calcutta ...	Calcutta ...	13	Fittings and show-cases for the Economic and Art collections belonging to the Government of Bengal.
Board of Revenue Buildings.	Ditto ...	Ditto ...	14	Certain additional works consisting of a new Portico and of accommodation for the Salt Rawana Office.
District (Subdivisional) Court Buildings.	Dacca ...	Tangail ...	15	Subdivisional Court-house ... ...
	Chittagong ...	Fenny ..	16	Subdivisional buildings ... ...
	...	...	17	Minor Works (Other Buildings) ... ...
Central Jail ...	Burdwan ...	Midnapore ...	18	Sinking a well in the vicinity of the Jail ...
District Jails ...	Patna ...	Mozufferpore...	19	Constructing corrugated iron workshed with ridge ventilator.
				Carried over ...

I.

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92.

Amount of Estimate.	Outlay.		Grant, 1891-92.		Item No.	Remarks and References.
	Actual to end of 1889-90.	Probable during 1890-91.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
19,717	168	17,400	2,100		1	Estimate sanctioned in letter No. 160B of 22nd January 1890.
4,95,532	3,77,887	1,10,000	7,600		2	Revised estimate sanctioned in letter No. 220B of 22nd January 1891.
46,890	20,739	24,189	1,900		3	Estimate sanctioned in letter No. 118B of 17th January 1890.
1,31,799	26,187	45,000	60,600		4	Estimate sanctioned in letter No. 2505B of 18th September 1890.
23,816	...	8,604	15,200		5	Estimate sanctioned in letter No. 2307B of 25th October 1889.
41,759	4,151	18,000	19,600		6	Estimates sanctioned in letters Nos. 1312B and 2588B of 25th April and 29th September 1890 respectively.
42,002	5,380	18,000	18,600		7	Estimate sanctioned in letter No. 2584B of 29th September 1890.
41,040	...	13,700	30,000		8	Estimate sanctioned in letter No. 535B of 24th February 1891.
6,216	1,918	98	4,200		9	Ditto sanctioned by Superintending Engineer, Eastern Circle, on 16th February 1889.
8,278	...	6,000	2,200		10	Estimate sanctioned by Superintending Engineer, Orissa Circle, on 6th December 1889.
2,675	...	2,000	600	1,62,600	11	Estimate sanctioned by Superintending Engineer, Orissa Circle, on 16th August 1890.
7,234	...	5,000	2,200	2,200	12	Estimate sanctioned in letter No. 297B of 31st January 1890.
...	...	...	60,000	60,000	13	Estimate amounting to Rs. 82,603 has been returned for revision.
18,550	...	15,000	3,500	3,500	14	An estimate for Rs. 11,200 sanctioned in letter No. 2499B of 23rd November 1889, and another for Rs. 7,350 sanctioned by the late Superintendent of Works, Calcutta.
28,629	...	2,500	26,100		15	Estimate sanctioned in letter No. 209B of 21st January 1891.
...	...	3,842	20,000	46,100	16	Estimate not yet sanctioned. Manufacture of bricks authorised.
...	...	...	57,600	57,600	17	
...	...	750	3,700	3,700	18	Estimate not yet sanctioned.
6,777	...	...	6,700	6,700	19	Estimate sanctioned by Superintending Engineer, Sone Circle, on 16th August 1890.
...	...	...	...	3,42,100		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Lock-ups ...	Dacca ...	Manickgunge	20	A first class lock-up ... ...
	Chota Nagpore	Palamow ...	21	A subsidiary jail ... ...
	Chittagong ...	Fenny ...	22	A lock-up ... ...
	Rajshahye ...	Nowgong ...	23	Ditto ... ...
		Nelphamari ...	24	Ditto ... ...
	Burdwan ...	Cutwa ...	25	Rebuilding male and female wards in the lock-up
	...	...	26	Minor works (Jails) ... ...
Police ...	Dacca ...	Dacca ...	27	A new City Police Station ... ...
	...	...	28	Minor works (Police) ... ...
Government Colleges and Schools.	Presidency ...	Khulna ...	29	A building for the Zillah School ... ...
	Calcutta ...	Calcutta ...	30	Lightning conductors for the Sanskrit College, Presidency College, and Hare School buildings.
			31	School of Art and Art Gallery ... ...
			32	Acquiring site for ditto ... ...
	...	...	33	Minor Works (Education) ... ...
Medical Colleges and Schools.	Dacca ...	Dacca ...	34	Lady Dufferin Female Ward and Eye Infirmary in Medical School compound.
			35	Extra works required for the new Medical School
Hospitals and Dispensaries.	Calcutta ...	Sealdah ...	36	Out-door Dispensary for the Campbell Hospital ...
		Calcutta ...	37	Sanitary arrangements in Medical College Hospital
			38	Alteration in the drainage and sanitary fittings in the Eden Hospital.
	...	...	39	Minor Works (Medical) ... ...
Registration ...	Rajshahye ...	Bogra ...	40	A new building for the Registration office ...
	...	...	41	Minor Works (Registration) ... ...
				Carried over ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Amount of Estimate.	Outlay.		Grant, 1891-92.		Item No.	Remarks and References.
	Actual to end of 1889-90.	Probable during 1890-91.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	3,42,400		
14,156	...	12,000	2,100		20	Revised estimate sanctioned in letter No. 3176B of 16th December 1890.
35,340	240	11,585	23,500		21	Estimate sanctioned in letter No. 1825B of 3rd July 1890.
16,004	1,886	3,440	10,000		22	Estimate sanctioned in letter No. 979B of 27th March 1883. Manufacture of bricks authorised.
14,169	...	6,000	8,100		23	Estimate sanctioned in letter No. 2453B of 12th September 1890.
12,952	...	6,000	6,900		24	Estimate sanctioned in letter No. 1666B of 4th June 1890.
3,758	...	...	3,700	54,300	25	Estimate sanctioned by Superintending Engineer, South-Western Circle.
...	...	...	20,000	20,000	26	
8,699	...	5,000	3,700	3,700	27	Estimate sanctioned by Superintending Engineer, Eastern Circle, on 14th January 1891.
...	...	...	4,000	4,000	28	
...	...	...	19,400		29	Estimate returned for revision.
2,856	...	...	2,800		30	Estimate sanctioned by Superintending Engineer, Western Circle.
...	...	...	1,00,000		31	Estimate not yet sanctioned.
...	...	...	1,00,000	2,22,200	32	Ditto ditto.
...	...	...	5,000	5,000	33	
...	...	...	(c) 27,000		34	Ditto ditto. A contribution work.
4,341	...	2,248	(c) 2,093	29,093	35	Estimate sanctioned by Superintending Engineer, Eastern Circle, on 15th January 1890. A contribution work.
...	...	...	10,000		36	Estimate not yet sanctioned.
...	...	...	14,000		37	Ditto ditto.
6,000	...	...	6,000	30,000	38	Estimate sanctioned by the Superintending Engineer, Western Circle, on 18th February 1891.
...	...	...	1,000	1,000	39	
8,661	...	4,000	4,600	4,600	40	Estimate sanctioned by Superintending Engineer, Eastern Circle.
...	...	...	3,000	3,000	41	
...	...	...	...	7,19,293		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*concluded.*
				Brought forward ...
Miscellaneous...	Darjeeling ...	Bogra ...	42	Purchasing certain houses at Bogra ...
	Chota Nagpore	Purulia ...	43	Purchase of Mr. Clay's house for Deputy Commissioner's residence.
	Chittagong ...	Demagiri ...	44	A Commissariat godown ... ...
	...	...	45	Reserve for land ... ...
				Total Civil Buildings ...
				Deduct amount of Contributions ...
				Balance chargeable to Provincial Services ...
				Communications.
Metalled and Bridged Roads	Chota Nagpore	Ranchi to Purulia.	46	Fourth section— Bridge over the Suburnrekha river near Toolin
		Ranchi to Chybassa.	47	Second section from Khunti to Bandgaon— Re-aligning and completing the road ...
			48	Third section from Bandgaon to Chakradharpur— Re-aligning and completing the road ...
			49	Fourth section from Chakradharpur to Chybassa— Re-aligning and completing the road ...
		Goolbera to Chass in the Manbhoom district.	50	Constructing the road (inclusive of the cost of land).
	Rajshahye ...	Darjeeling Hill Cart road.	51	Constructing an iron girder bridge over the Mahanuddy river near Siliguri.
			52	Permanent bridges on Terai Section of Hill Cart road.
			53	Permanent bridges on road from Hill Cart road to Matigara.
		Nuxalbaree to Gardhura.	54	Permanent bridges on Nuxalbaree-Gardhura road
		Lebong road ...	55	Constructing a road from Darjeeling to Lebong ...
		Matigara to Nuxalbaree.	56	Constructing the road ... ...
		Pool Bazaar ...	57	Reconstructing the suspension bridge over the Little Runjeet river.
				Carried over ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Amount of Estimate.	Outlay.		Grant, 1891-92.		Item No.	Remarks and References.
	Actual to end of 1889-90.	Probable during 1890-91.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	7,19,293		
...	...	...	13,000		42	
...	...	...	10,000		43	
8,893	...	...	8,900	31,900	44	Estimate sanctioned in letter No. 662M of 12th March 1891.
...	...	...	25,000	25,000	45	
...	...	...	...	7,76,193		
...	...	...	...	29,093		
...	...	...	...	7,47,100		
95,777	29,356	20,000	46,400		46	Estimate sanctioned in letter No. 3238C of 20th December 1890.
1,33,260	59,102	64,000	10,100		47	Estimates sanctioned in letters Nos. 2704C, 2460C and 2719C of 21st December 1889, 13th September and 11th October 1890, respectively.
...	111	10,000	2,50,000		48	Estimate amounting to Rs. 3,20,504 returned for revision.
1,20,808	24,788	2,000	94,000		49	Estimate sanctioned in letter No. 283C of 29th January 1891.
37,844	29,877	3,000	4,900		50	Estimates sanctioned in letters Nos. 2564C and 2576C, dated 10th and 12th November 1888 respectively. Estimates for metalling and bridging the road not yet received.
1,99,906	60,771	95,500	43,600		51	Revised estimate sanctioned in letter No. 2205C of 15th August 1890.
...	...	5,000	70,000		52	Approximate cost is Rs. 1,44,500. Estimate not yet sanctioned. Manufacture of bricks authorised.
12,587	...	...	12,000		53	Estimate sanctioned in letter No. 590C of 27th February 1891.
27,699	...	5,000	23,000		54	Estimate sanctioned in letter No. 660C of 12th March 1891.
1,99,216	5,790	61,000	1,00,000		55	Estimates sanctioned in letters Nos. 452C and 2832C of 8th February and 1st November 1890 respectively.
1,09,306	...	60,000	49,300		56	Estimate sanctioned in letters Nos. 3246C and 3248C of 20th December 1890.
4,151	...	2,000	2,100		57	Estimate sanctioned in lettter No. 98C of 10th January 1891.
...	...	...	7,05,400			

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Communications—*concluded.*
				Brought forward ...
Metalled and Bridged Roads —*concld.*	Rajshahye —*concld.*	Teesta Valley road.	58	Protective works for the Kalijhorah bridge ...
			59	Widening and improving the Sevoke-Kalijhorah Section.
	Presidency ...	Calcutta and Jessore road.	60	Demarcating Government lands alongside of the road within the Jessore and Bongong subdivisions, and erecting cast-iron boundary pillars.
	Chittagong ..	Demagiri to Fort Tregear.	61	Mule Bridges over the Phairung, Mat, and Taichoung rivers on the road.
		Peshkiserra to Burkul and Rangamáti to Demagiri.	62	Burkul Tramway from Peshkiserra to Burkul and road from Rangamáti to Demagiri.
Accommodation for travellers.	Chota Nagpore	Chakradharpur	63	A staging bungalow ... ...
	...	...	64	Minor Works (Communications) ... ...
				Total Communications ...
				Miscellaneous Public Improvements.
Miscellaneous...	Patna ...	Mozufferpore ...	65	Protective works in connection with the Bank of the Bur Gunduk river at the Station.
	...	...	66	Minor Works (Miscellaneous Public Improvements)
				Total Miscellaneous Public Improvements .

ABSTRACT OF THE GRANT

Civil Buildings ...	...
Communications ...	...
Mis. Pub. Improvements	...
Total	...

I—*concluded.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*concluded.*

Amount of Estimate.	Outlay.		Grant, 1891-92.		Item No.	Remarks and References.
	Actual to end of 1889-90.	Probable during 1890-91.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	7,05,400			
20,014	..	10,000	10,000		58	Estimate sanctioned in letter No. 133C of 14th January 1891.
22,430	...	5,000	17,400		59	Estimate sanctioned in letter No. 285C, dated 13th January 1891.
6,006	3,164	...	2,800		60	Estimate sanctioned by Superintending Engineer, Eastern Circle, on 9th July 1886.
...	...	...	9,400		61	Estiamte not yet sanctioned.
...	...	...	24,600		62	Estimate not yet sanctioned.
				7,69,600		
19,924	...	...	19,900		63	Estimate for Rs. 19,924 received, but not sanctioned.
				19,900		
...	...	...	17,093		64	
				17,093		
...	...	...	...	8,06,593		
...	...	...	2,500		65	Estimate not yet sanctioned.
				2,500		
...	...	...	1,000		66	
				1,000		
...	...	...	...	3,500		

PROVIDED ABOVE.

Provincial Funds.	Contributions.	Total.
Rs.	Rs.	Rs.
7,47,100	29,093	7,76,193
8,06,593	...	8,06,593
3,500	...	3,500
15,57,193	29,093	15,86,286

GOVERNMENT OF BENGAL.

PART II.

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	
Court-houses, Treasuries, and Record-rooms.	Calcutta...	Court-houses, Treasuries, and Record-rooms at— Calcutta (Magistrate's Court)	...	... ..	.....	.....	.....	Built in 1890-91
	Presidency	Alipore	...	.....		.....		1888-89.
		Jessore	...	.....		.....		1889-90.
		Khoolna ... Permanent ...	...	.....		.....		1880-81 & a building completed in 1888-89.
		Khoolna ... Temporary ...	...	1,000		.....		Built in 1882-83.
		Kishnaghur	...	1,000		.....		1887-88.
		Berhampore	...	4,000		.. ...		1885-86 & 1887-88
		" (Munsif's Court)	...	... ..	6,000	.....	.....	Not known.
	Burdwan	Burdwan	...	8,000		.....		1886-87 & 1887-88
		Bankoora	...	.....		.....		1888-89.
		Soory	...	.. ...		.....		1889-90.
		Hooghly	...	6,000		.....		1887-88 & 1888-89
		Howrah	...	3,000		.. ...		1887-88.
		" (Magistrate's Residence).	...	.....		4,000		1890-91.
		Midnapore	...	.....	17,000	4,000	8,000	1890-91.
	Rajshahye	Bauleah	...	5,000		8,200		1886-87.
		Pubna	...	.....		6,300		1890-91.
		" (Judge's Court) ...	...	1,000		.....		Built in 1887-88.
		Bogra	...	3,000		5,000		1886-87.
		Julpigoree	...	.....		.....		1887-88 & 1888-89.
		Dinagepore	...	3,000		.....		
		Rungpore	...	2,000		.. ...		1887-88.
		Darjeeling	...	.....		.....		1887-88.
		" (Deputy Commissioner's office).	...	2,500	16,500	.....	19,500	1887-88. Built in 1885-86.
	Dacca ...	Dacca	...	6,000		.....		1886-87 & 1887-88.
		Furreedpore	...	2,000		... ..		1886-87 & 1887-88.
		Burrisal	...	6,000		.....		1887-88.
		Mymensingh	...	.....	14,000	.....	.....	1887-88 & 1888-89
	Chittagong	Chittagong	...	1,000		.....		1887-88.
		" (Settlement office)	...	.....		.. ...		1889-90.
		" (amalgamated office of Judge and Commissioner)	...	1,000		.....		1887-88.
		Noakholly	...	.....		.....		1887-88.
		Comillah	...	3,500		.....		1887-88.
		Rangamáti	...	.....	5,500	4,000	4,000	1890-91.
		Carried over ...	...	.....	59,000	.....	31,500	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	59,000	.....	31,500	
Court-houses, Treasuries, and Record-rooms—*concluded.*	Patna ...	Court-houses, Treasuries and Record-rooms at—						
		Bankipore ...	...	.....		.....		Partly in 1886-87 1887-87 & 1888-89.
		" Collector's cutcherry, District Police Superintendent's office and Hajut.	...	.....		4,000		1890-91.
		Bankipore (Collector's residence).	...	.....		3,000		1890-91.
		Gya { Old		.....		.....		1888-89.
		Gya { New	...	.....		.....		1888-89.
		Gya { Collector's residence	...	.....		.....		1889-90.
		Arrah	...	.....		7,000		1890-91.
		Buxar	...	.....		.....		1889-90.
		Durbhunga	...	.....		.....		1889-90.
		Chupra	...	.....		.....		1888-89.
		Motiharee ... { Old ...	...	.....		.....		1889-90.
		Motiharee ... { New ...	...	3,000		.....		1887-88.
		Mozufferpore	...	.....		8,000		1890-91.
					3,000		22,000	
	Bhágalpur	Monghyr	...	.....		3,500		1890-91.
		Bhágalpur	...	.....		.....		1889-90.
		Doomka	...	3,000		.....		1887-88.
		Purneah	...	.....		7,000		1890-91.
		Maldah	...	.....		.....		1889-90.
					3,000		10,500	
	Chota Nagpore.	Hazáribágh	...	.....		.....		1888-89.
		Ranchee .. { Old ...	...	3,000		.....		1887-88.
		Ranchee .. { New ...	...	.....		.....		1888-89.
		Chybassa	...	.....		.....		Partly in 1888-89 & partly in 1889-90.
		Purulia	...	7,000		.....		1887-88.
					10,000		.....	
	Orissa ...	Balasore	...	.....		.....		1889-90 & 1890-91
		Cuttack	...	5,000		.....		Partly in 1887-88 and partly in 1888-89.
		Pooree	...	.....		9,200		Partly in 1889-90 & partly in 1890-91.
					5,000		9,200	
		Ordinary repairs to Court-houses, Treasuries, and Record-rooms in the—						
		Burdwan Division ...	1,500	.....		4,400		
		Presidency " ...	1,000	.....		2,300		
		Rajshahye " ...	1,500	.....		4 600		
		Dacca " ...	200	.....		.....		
		Chittagong " ...	1 000	.....		1,700		
		Patna " ...	1 500	.....		1,000		
		Bhágalpur " ...	1,500	.....		1,900		
		Orissa " ...	1,000	.....		1,800		
		Chota Nagpore " ...	200	.....		1,400		
		Calcutta ...	...	.....		.....		
					9,400		19,100	
		Carried over ...	...	.....	89,400	.....	92,300	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92.			Estimate, 1890-91.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	89,400	.....	92,300	
Circuit houses	Presidency	Circuit houses at—						
		Jessore	...	800		.....		1887-88.
		Khoolna	...	200		.....		Completed 1887-88.
		Kishnaghur	...	800		.....		1887-88.
		Berhampore	...	800		.....		1887-88.
					2,600		.....	
	Burdwan	Burdwan (now Commissioner's office) ...	.	.....		.....		1887-88.
		Bankoora	...	.....		.. ...		1888-89.
		Soory	...	. ...		.....		1889-90.
		Bandel	...	2,000		.....		1887-88.
		Midnapore	...	.....		1,500		1890-91.
					2,000		1,500	
	Rajshahye	Bauleah	..	600		. .....		1887-88.
		Bogra	...	.....		. ...		1889-90.
		Pubna	...	.....		... ...		1887-88.
		Julpigoree { Old	...	.....		.....		1887 88.
		Julpigoree { New ...	...	.....		.....		Brought on books in 1883-84.
		Baxa	...	.....		.....		1887-88.
		Dinagepore	...	400		.....		1887-88.
		Rungpore	...	400		.....		1887-88.
		Darjeeling		400		.....		1887-88.
					1,800		.....	
	Dacca ...	Furreedpore	...	.....		.....		1888-89.
		Burrisal	...	800		.....		1887-88.
		Mymensingh	...	... ..		.....		1888-89.
					800		.. ...	
	Chittagong	Chittagong	...	.....		300		1890-91.
		Noakholly	...	3,000		. ...		1887-88.
		Sundeep Island... ...	...	1,000		.....		1887-88.
		Rangámati	...	.....		.. ...		1888-89.
		Kasalong	...	.....		2,000		1890-91.
		Comillah	...	800		.. ...		1887-88.
					4,800		2,300	
	Patna ...	Durbhunga	...	.....		.....		1889-90.
		Chupra	...	.....		.....		1886-87 and 1887-88.
		Motiharee	...	1,200		.....		1887-88.
		Mozufferpore	...	1,200		.. ...		1887-88.
		Arrah	...	.....		.....		1889-90.
					2,400		.....	
	Bhágalpur	Monghyr	...	.....		2,000		1890-91.
		Bhágalpur	...	.....		.....		1888-89.
		Purneah	...	.....		2,500		1890-91.
		Maldah	...	.....		.....		1889-90.
		Doomka	...	.....		.....		1889-90.
					.....		4,500	
		Carried over ...	...	.....	1,03,800	.....	1,00,600	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	.....	1,03,800	.....	1,00,600	
Circuit-houses—*concluded.*	Chota Nagpore.	Circuit-houses at—						
		Hazáribágh	...	.....		... ..		1888-89.
		Purulia	...	2,000		.....		1887-88.
		Chybassa	...	...		.....		1888 89.
		Ranchee	...	400		.....		Built in 1884-85.
					2,400		.....	
	Orissa ...	Balasore	...	...		... ..		1889-09.
		Cuttack (Commissioner's office).	...	1,500		.....		Partly in 1887-1888 and partly in 1888-89.
		Pooree	...	500		.....		Ditto
		Angul	...	.....		...		1889-90.
					2,000		.....	
		Ordinary repairs to Circuit-houses in the—						
		Burdwan Division ...	400	.....		400		
		Presidency " ..	...	.....		1,200		
		Rajshahye " ...	500	.....		1,850		
		Dacca " ...	400	.....		.....		
		Chittagong " ..	600	...		500		
		Patna " ...	200	.....		200		
		Bhágalpur " ...	500	... .		400		
		Orissa " ...	500	.....		1,450		
		Chota Nagpore " ...	200	.....		500		
					3,300		6,500	
Excise Buildings.	Calcutta...	Distilleries at—						
		Maniktala	...	.....		...		1888-89.
							.....	
	Presidency	Russa	...	.....		5,000		1889-90 and 1890-91.
		Mohangunge	...	800		.....		1887-88.
		Berhampore	...	.....		.....		1881-82.
					800		5,000	
	Burdwan	Hooghly	...	.....		.....		1888-89.
		Mohesh	...	.....		400		1890-91.
					.....		400	
	Dacca ...	Dacca	...	800		.....		1887-88.
		Mymensingh	...	.. ...		.....		1888-89.
					800		.....	
	Rajshahye	Nowgong (Ganja godown)...	...	.....		200		1890-91.
					.....		200	
	Patna ...	Bankipore	...	. ...		.....		1889-90.
		Chupra	...	.....		.....		1888-89.
		Mozufferpore	...	800		.....		Built in 1887-88. Taken over in 1889-90.
		Arrah	...	.....		.....		
					800		.....	
	Bhágalpur	Godda	...	.....		.....		Built in 1889-90.
		Rajmehal	...	.....		... ..		Ditto
					.....		.....	
	Orissa ...	Cuttack	...	300		.....		Partly in 1887-88 and partly in 1888-89.
		Pooree	...	200		.....		Ditto
					500		.....	
		Carried over ...	...	.....	1,14,400	.....	1,12,700	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891 92.			Estimate, 1890-91.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial	Total.	Amount.	Total.	
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ..	...	...	1,14,400	...	1,12,700	
Excise Buildings—*concld*		Ordinary repairs to Excise buildings in the—						
		Burdwan Division ...	150	...		100		
		Presidency " ...	500	...		500		
		Rajshahye " ...	50	...		...		
		Dacca " ...	100	...		100		
		Patna " ...	200	...		300		
		Bhágalpur " ...	200	...		...		
		Orissa " ...	...	...		700		
		Calcutta	500	...		1,000		
					1,700		2,700	
Residence for Local Government.	Calcutta...	Lieutenant-Governor's residence at Alipore	10,000	...		10,000		
		Bodyguard's stables at ditto ...	500	...		500		
		Repairs to furniture for ditto ...	4,500	...		...		Annual grant.
		Maintenance of gardens and grounds	5,000	..		5,000		
					20,000		15,500	
	Rajshahye	Shrubbery buildings with out-offices	3,800	...		3,800		
		Repairs to furniture for ditto ...	500	...		...		Annual grant.
		Maintenance of gardens and grounds	2,000	...		2,000		
					6,300		5,800	
Secretariat Offices.	Calcutta...	Writers' Buildings at Calcutta...	16,300*	...		13,500		Partly in 1888-89 and partly in 1889-90.
					16,300		13,500	
	Rajshahye	Thorn Cottage with out-offices ...	300	...		1,000		1888-89.
		Mount Pleasant with ditto ...	2,000	...		3,500		1888-89.
					2,300		4,500	
Board of Revenue Buildings.	Calcutta...	Board of Revenue Office at Calcutta	...	4,000		1,500		1887-88.
					4,000		1,500	
Stamps and Stationery.	Calcutta...	Stamp and Stationery Office at Calcutta	1,500	...		1,000		1888-89.
					1,500		1,000	
Museums ...	Calcutta...	Museum Buildings at Calcutta...	2,000	...		2,000		Partly in 1888-89.
					2,000		2,000	
Monuments and Antiquities.	Rajshahye	Tomb of Cosma De Koros, Darjeeling	...	...		...		1888-89.
					...		...	
		Carried over ...	...	...	1,68,500	...	1,59,200	

* Inclusive of Rs. 10,300 for repairs and maintenance of the building by the Officer in charge of the building.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,68,500	...	1,59,200	
Monuments and Antiquities—*concluded.*	Patna ...	Soldiers' tombs at Arrah ...	...	...		100		1890-91.
		Sailors' tombs at Chupra ...	...	...		...		1886-87.
		Shere Shah's tomb at Sasseram...	...	...		...		Not stated.
		Budh-Gya Temple ...	...	...		...		Ditto.
					...		100	
	Orissa ...	Monuments at Khoordah ...	...	...		...		Brought on books in 1886-87.
					...		...	
		Ordinary repairs to monuments and antiquities in the—						
		Rajshahye Division ...	15	...		20		
		Patna " ...	1,000	...		1,000		
		Orissa " .	50	...				
					1,065		1,020	
High Court Buildings.	Calcutta...	High Court buildings at Calcutta	2,500	...		2,000		1888-89.
					2,500		2,000	
Small Cause Court Buildings.	Ditto ..	Small Cause Court buildings at—						
		Calcutta	...	...		7,500		1890-91.
		Sealdah	...	...		...		1888-89.
					...		7,500	
	Presidency	Bongong	...	800		...		1887-88 Temporary building.
		Jhenidah	...	600		...		1887-88.
					1,400		...	Temporary building.
	Dacca ...	Dacca	...	...		...		1888-89.
		Munsheegunge (inclusive of 3rd Moonsif's Court) ...	...	750		...		Built in 1886-87.
					750		...	
	Bhagalpur	Monghyr	...	...		1,000		1890-91.
					..		1,000	
		Ordinary repairs to Small Cause Court buildings in the—						
		Presidency Division ...	...	...		1,300		
		Dacca " ...	100	...		100		
		Bhágalpur " ...	100	...		...		
		Calcutta	700	...		500		
					900		1,900	
District (Subdivisional) Court Buildings.	Presidency	Sub-divisional buildings at—						
		Barrackpore	...	...		...		1889-90.
		Baraset	...	3,000		...		1887-88, temporary building
		Narail	...	...		...		Temporary building, 1888-89.
		Jhenidah	...	...		...		1888-89.
		Magoorah	..	...		...		1889-90.
		Bongong	...	1,000		...		1887-88.
		" (Moonsif's court) ...	.	...		...		Built in 1889-90.
		Barripore	...	...		...		1888-89.
		Diamond Harbour ...	...	...		500		1890-91.
		Ditto (Residence)	...	...		700		1890-91.
		Ditto (Moonsif's Court)	...	...		400		1890-91.
		Meherpore	...	1,000		...		1887-88.
		Chooadangah	..	...		...		1888-89.
		Carried over ...	...	5,000	1,75,115	1,600	1,72,720	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	5,000	1,75,115	1,600	1,72,720	
District (Sub-divisional) Court Buildings—*contd.*	Presidency—*concld.*	Sub-divisional buildings at—						
		Kooshtea		...		...		1888-89.
		Ránaghat	...	1,000		...		1887-88.
		Jungypore	...			...		1889-90.
		Lálbág	...	...		1,000		1890-91.
		Ditto (Moonsif's Court)	...	...		400		1890-91.
		Kandi (ditto) ...	...	...		...		1889-90.
		Azimgunge (Moonsifi and record-room) ...	...	...		...		1889-90.
		Busseerhat	...	...		...		1889-90.
		Ditto (Moonsif's Court and record-room) ...	...	...		...		Repaired annually.
		Satkhira	..	...		...		1889-90.
		Ditto (Moonsif's Court) ...	...	..		...		Repaired annually
		Bagirhat	...	...		...		1889-90.
		Ditto (Moonsif's Court)...	...	...		...		Repaired annually.
					6,000		3,000	
	Burdwan	Culna	...	...		...		1888-89.
		Raneegunge	...	1,000		...		1887-88.
		Serampore	..	2,000		8,000		1883-84.
		Bishanpore	...	800		...		1887-88.
		Rampore Hât	...	...		...		1889-90.
		Boodbood (Moonsif's Court)	...	...		...		1889-90.
		Kotulpore (ditto) ...	...	...		...		1888-89.
		Khatra (ditto) ...	...	...		...		1888-89.
		Jehanabad	...	500		...		1887-88.
		Oolaberiah	...	..		..		1888-89.
		Tumlook	...	...		...		1888-89.
		Garbeta	...	...		...		1889-90.
		Ghatal	...	...		...		Partially in 1888-89.
		Contai	...	..		...		Partially in 1889-90.
		„ (Moonsif's Court) ...	...			...		1889-90.
		Cutwa	...	500		...		1887-88.
		„ (Moonsif's Court) ...	...			300		1890-91.
					4,800		8,300	
	Rajshahye	Nattore	...	...		...		1889-90.
		Serajgunj	...	1,500		...		1887-88.
		Nowgong	...	1,500		...		1887-88.
		Nawabganj (Moonsif's Court)	...	...		200		1890-91.
		Kurigram	...	800		...		Temporary building, 1887-88.
		Nilphamaree	...	800		...		1887-88.
		Gaibandha	..	...		...		Temporary building, 1889-90.
		Saidpur	...	...		...		Temporary building, 1887-88.
		Phulbari (Moonsif's Court)	...	...		...		Built in 1888-89.
		Kalimpong	...	...		...		1887-88.
		Siliguri	...	1,000		...		Temporary building, 1887-88.
		Kurseong (residence at Constantia).	...	...		...		1889-90.
		„ (Court-house) ...	...	800		...		Not known.
					6,400		200	
		Carried over ...	...	...	1,92,315	...	1,84,220	

GOVERNMENT OF BENGAL.

PART II—*continued*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs	
		Brought forward ...	...	...	1,92,315	...	1,84,220	
District (Sub-divisional) Court Buildings—*contd.*	Dacca ...	Sub-divisional buildings at—						
		Moonsheegunge ...	...	...		1,200		Temporary building, 1890-91.
		Manickgunge ..	...	...		1,200		Ditto 1890-91.
		Jamálpur	..	...		2,000		Ditto 1890-91
		Rajbari	..	...		...		Temporary building; built in 1888-89.
		Madareepore	...			2,000		1890-91.
		Perozepore . ..	...	1,200		...		1887-88.
		Patooakhally	...	...		800		Temporary building, 1890-91.
		Bhola	...	1,200		...		Temporary building, 1887-88
		Kishorganj	...	...		...		Temporary building, 1889-90.
		Kaliganj (Moonsif's Court)	...	...		1,500		Temporary building, 1886-87.
		Náráyanganj (Residence)	...	...		...		Partly in 1888-89
		" (Court-house) ...	...	...		...		Completed in 1890-91.
		" (Moonsif's Court)	...	...		...		1888-89.
		Atia (Moonsif's Court) .	...	...		...		1888-89.
		Netrokona	...	...		...		Built in 1889-90.
					2,400		8,700	
	Chittagong	Cox's Bazar ...	..	...		...		1889-90.
		" (Moonsif's Court) ..	...	...		...		Built in 1887-88.
		" (Khas Tehsil Office).	...	..		...		Ditto 1889-90.
		Brahmunberiah .	. .	400		.		Not stated.
		Chandpore ...	...	500		1,000		Never done.
		Rúma ..	...	500		...		1885-86.
		Rowjan (Khas Tehsil Office)	...	.		..		Built in 1888-89.
		Bunderban ...	...	600		...		Ditto 1886-87.
		Hattya (Moonsifi)	...	...		...		Ditto 1887-88.
		Putteah (ditto) ...	..	300		...		1887-88.
		Hathazari (ditto) ...	...	...		...		Built in 1889-90.
					2,300		1,000	
	Patna ...	Patna City	...	400		...		1888-89.
		Dinapore	...	1,200		...		1887-88.
		Barh ...	...	800		...		1887-88.
		Behar	...	800		...		1887-88.
		" (Moonsifi) ...	...	150		...		1888-89.
		Sasseram		1,000		...		1887-88.
		" (Residence) ...	...	1,000				1887-88.
		Bhubooah	.	...		500		1890-91.
		Nowada	...	...		...		1888-89.
		Jehanabad	...	...		1,500		1890-91.
		Aurungabad	..	...		...		1889-90.
		" (Moonsif's Court)	...	..		...		1889-90.
		Mudhoobunnee ...	...	400		...		1887-88.
		" (Residence) ...	...	600		...		1887-88.
		Tajpore	...	...		...		1882-83. To be abandoned
		Seetamurhee ..	...	800		...		1887-88.
		" (Residence) ...	...	600				1887-88.
		Hajeepore	...	...		2,500		1890-91.
		Bettiah	...	...		1,500		1890-91.
		Aliganj (Sewan) ..	...	1,000		...		1887-88.
		" (Residence) ...	...	600		...		1887-88.
		" (Moonsif's Court) ...	...	...		...		1888-89.
		Gopálganj	.	...		1,500		1890-91.
		Somastipore	...	...		...		Built in 1889-90.
					9,350		7,500	
		Carried over ...	...	...	2,06,365	...	2,01,420	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quardennial.	Estimate, 1891-92. Total.	Estimate, 1890-91 Amount.	Estimate, 1890-91 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,06,365	...	2,01,420	
District (Subdivisional) Court Buildings—*concld.*	Bhágalpur	Sub-divisional buildings at—						
		Begoo Serai	...	800		...		1887-88.
		Jamooee	...	1,000		...		1887-88.
		Soopole	...	700		...		1887-88.
		Muddehpoora	...	1,000		...		1887-88.
		Bánka	...	700		...		1887-88.
		Deoghur	...	1,000		...		1887-88.
		Godda	...	1,000		...		1887-88.
		Pakour	...	500		...		1887-88.
		Jámtára	...	1,000		...		1887-88.
		Kissengunge	...	...		...		1889-90.
		Basantpur (Arrareah) ...	...	...		...		1889-90.
		Rajmehal	...	...		1,500		1890-91.
					7,700		1,500	
	Chota Nagpore.	Govindpur	...	400		...		1887-88.
		Mokutpur	...	400		...		1887-88.
		„ (Moonsif's Court)...	...	200		...		Built in 1[illegible]
		Daltonganj { Old ...	...	...		...		1888-89.
		Daltonganj { New ...	...	...		...		Built in 1887
		Raghunathpur (Moonsif's Court).	...	500		...		1887-88.
		Lohardugga (Moonsif's Court)	...	...		...		Built in 18[illegible]
		Chatra (Ditto)	...	..		...		Ditto 18[illegible]
					1,500		...	
	Orissa ...	Jajpore	...	...		...		1888-89.
		Kendrapara	...	800		...		1887-88.
		Bhuddruck	...	...		...		1889-90.
		Jagatsingpur	...	...		...		1888-89.
		Khoordah	...	800		...		1887-88.
		Ditto (Settlement Officer's residence).	...	350		...		Partly in 1887 and partly 1888-89.
					1,950		...	
		Ordinary repairs to District Court buildings in the—						
		Burdwan Division ...	2,000	...		7,060		
		Presidency „ ...	2,000	...		3,690		
		Rajshahye „ ...	1,400	...		5,600		
		Dacca „ .	2,000	...		950		
		Chittagong „ ...	700	...		950		
		Patna „ ...	800	...		1,000		
		Bhágalpur „ ...	600	...		2,700		
		Orissa „	800	...		2,400		
		Chota Nagpore „ ...	100	...		1,400		
					10,400		25,750	
Lord Bishop's Palace.	Calcutta...	Lord Bishop's Palace at Calcutta	500	...		500		1888-89.
					500		500	
		Carried over ...	...	...	2,28,415	...	2,29,170	

GOVERNMENT OF BENGAL.

PART II.—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,28,415	...	2,29,170	
Churches ..	Calcutta ...	Churches at—						
		Calcutta: St. John's ...	...	...		...		1888-89.
		Calcutta: St. Andrew's ...	...	3,000		3,000		1886-87.
		Calcutta: St. James' Church	...	5,000		...		1887-88.
		Calcutta: St. James' Parsonage.	...	2,000		...		
		Kidderpore (St. Stephen's Church and Parsonage).	...	3,000		...		1886-87 & 1889-90.
					13,000		3,000	
	Presidency	Berhampore		...		...		1887-88.
		Jessore	...			...		1888-89.
					...		...	
	Burdwan	Raneegunge	...	..		800		1890-91.
		Serampore	...	...		...		1888-89.
		Chinsurah	...	700		...		1887-88.
		Howrah (St. Thomas') ...	...	1,500		...		1887-88.
		Soory	...	...		...		1888-89.
		Midnapore	...	...		...		1889-90.
					2,200		800	
	Rajshahye	Julpigoree	...	300		...		1887-88.
		Darjeeling	...	...		...		1889-90.
					300		...	
	Dacca ...	Dacca	...	1,500		...		1887-88.
		Burrisal	...	1,200		1,500		1886-87.
		Mymensingh	...	...		...		1888-89.
					2,700		1,500	
	Chittagong	Chittagong	...			...		1887-88.
		Ditto (Station hearse shed).	...	300		...		Built in 1889-90.
		Comillah	...	300		...		1887-88.
					600		...	
	Patna ...	Bankipore	..	...		1,500		1890-91.
		Goolzarbagh	...	...		...		1888-89.
		Gya	...	...		...		1887-88.
		Arrah	...	...		500		1890-91.
		Buxar	...	...		300		1890-91.
		Motiharee	...	...		2,500		1890-91.
		Mozufferpore	..	...		200		1890-91.
					...		5,000	
	Bhágalpur	Monghyr	...	...		300		1890-91.
		Bhágalpur	...	500		...		1887-88.
		Purneah	...	...		500		1890-91.
					500		800	
	Chota Nagpore.	Hazaribagh	...	...		...		1888-89.
					...		...	
	Orissa ...	Cuttack	...	200		...		Partly in 1887-88 and partly in 1888-89.
		Pooree	...	200		...		Ditto.
		Balasore		...		...		Not stated.
					400		...	
		Carried over ...	...	...	2,48,115	...	2,40,270	

GOVERNMENT OF BENGAL.

PART II.—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,48,115	...	2,40,270	
Churches—*concluded.*		Ordinary repairs to Churches in—						
		Calcutta	500	...		2,200		
		Burdwan Division ...	300	...		1,250		
		Presidency " ...	150	...		300		
		Rajshahye " ...	300	...		600		
		Dacca " ...	150	...		160		
		Chittagong " ...	...	...		270		
		Patna " ...	200	...		100		
		Bhágalpur " ...	200	...		100		
		Orissa " ...	...	...		400		
		Chota Nagpore " ...	300	...		150		
					2,100		5,530	
Burial-grounds.	Presidency	Cemeteries at—						
		Jessore	...	300		...		1887-88.
		Khoolna	...	200		...		Built in 1887-88
		Diamond Harbour ...	...	200		...		1887-88.
		Kishnaghur	...	...		...		1889-90.
		Coomercolly	...	100		...		1887-88.
		Kooshtea	...	200		...		1887-88.
		Berhampore	...	300		...		1886-87.
		Kooshbagh and Rawshonabagh (Mausoleums).	300*	...		300*		
					1,600		300	
	Burdwan	Burdwan	...	...		...		1888-89.
		Raneegunge	...	200		...		1886-87.
		Bankoora	...	...		...		1888-89.
		Soory	...	...		...		1888-89.
		Howrah (old)	...	...		500		1890-91.
		" (Bantra) ...	...	...		...		1889-90.
		Serampore	...	...		...		1888-89.
		Chinsurah	..	...		150		1890-91.
		Midnapore	...	...		...		1889-90.
		Khájri	...	...		...		1878-79.
					200		650	
	Rajshahye	Bogra	...	...		100		1890-91.
		Bauleah	...	200		...		1887-88.
		Pubna	...	...		100		1890-91.
		Dinagepore	...	...		...		1888-89.
		Rungpore	...	...		...		1888-89.
		Baxa	...	...		...		Not known.
		Darjeeling	...	...		...		1887-88.
		Kurseong	...	...		...		1887-88.
		Bisserbatty	...	...		...		1887-88.
		Julpigoree	...	...		...		Not known.
					200		200	
	Dacca ...	Dacca (together with tomb of Revd. Joseph Paget and Colombo Sahib).	...	...		1,000		1890-91.
		Furreedpore	...	300		500		1886-87.
		Burrisal	...	...		...		1889-90.
		Mymensingh ..	...	300		500		1886-87.
		Jamalpore	...	...		500		1890-91.
					600		2,500	
		Carried over ...	...	...	2,52,815	...	2,49,450	

* Annual grant made to Civil Officers.

GOVERNMENT OF BENGAL.

PART II.—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,52,815	...	2,49,450	
Burial-grounds—*concluded.*	Chittagong	Cemeteries at—						
		Chittagong	...	300		...		1887-88.
		Noakholly	...	100		...		Built in 1887-88.
		Comillah	...	100		...		Not stated.
					500			
	Patna ...	Bankipore { old ..	...	...		...		1888-89.
		Bankipore { new ...	...	...		...		1889-90.
		Barh	...	...		...		1889-90.
		Patna	...	...		...		1889-90.
		Sasseeram (Koraich) ...	...	...		...		1888-89.
		Atmapore	...	...		...		1888-89.
		Gya { old	...	200		...		1888-89.
		Gya { new	...	200		...		1888-89.
		Sherghotty	...	200		...		1888-89.
		Durbhunga	...	...		...		1889-90.
		Arrah	...	...		100		1890-91.
		Buxar	...	200		...		1887-88.
		Motiharee	..	...		300		1890-91.
		Segowlie	...	...		200		1890-91.
		Chupra (old and new) ...	...	...		...		1888-89.
		Mozufferpore	...	...		400		1890-91.
		Majorganj	...	...		..		1888-89.
					800		1,000	
	Bhágalpur	Bhágalpur	...	...		...		1889-90.
		„ (for 3rd Buff's) ...	...	...		...		1889-90.
		Monghyr (new and old) ...	...	...		150		1890-91.
		Jamálpur	...	200		...		1887-88.
		Rajmehal (new and old) ...	...	200		...		1887-88.
		Sahebgunge	...	...		...		1889-90.
		Purneah (new and old) ...	..	...		...		1889-90.
		Titalyah	...	...		...		1888-89.
		Maldah	...	...		...		1888-89.
					400		150	
	Chota Nagpore.	Hazáribágh	...	500		...		1887-88.
		Burhee	...	...		...		1888-89.
		Doranda	...	100		...		1887-88.
		Chybassa	...	...		...		1888-89.
					600			
	Orissa ...	Balasore	...	...		...		1889-90
		Cuttack	...	200		...		Partly in 1887-88 and partly in 1888-89.
		Pooree	...	...		...		1890-91.
					200			
		Ordinary repairs to Burial-grounds in the—						
		Burdwan Division ..	350	...		550		
		Presidency „ ...	...	...		900		
		Rajshahye „ ...	300	...		1,000		
		Dacca „ ..	100	...		...		
		Chittagong „ ...	...	...		400		
		Patna „ .	300	...		500		
		Bhágalpur „ ...	305	...		300		
		Orissa „ ...	100	...		350		
		Chota Nagpore „ ...	200	...		75		
					1,655		4,075	
		Carried over ...	...	...	2,56,970	...	2,54,675	

GOVERNMENT OF BENGAL.

PART II.—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92.—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,56,970	...	2,54,675	
Central Jails	Chota Nagpore.	Central Jails at—						
		Hazaribagh. Central Jail ...	...	...		...		1888-89.
		Hazaribagh. European Penitentiary ...	...	...		...		1888-89.
					...		...	
	Bhágalpur	Bhágalpur	...	8,000	8,000	...	...	1887-88 & 1888-89.
	Burdwan	Midnapore	..	...	...	...	...	1889-90.
	Rajshahye	Bauleah	...	3,000	3,000	4,000	4,000	Partly in 1881-82, partly in 1886-87 and partly in 1889-90.
	Dacca ..	Dacca	...	3,000	3,000	5,000	5,000	Partly in 1887-88 & 1890-91.
	Patna ...	Buxar	...	..	...	.	...	1889-90.
		Ordinary repairs to Central Jails in the—						
		Burdwan Division ...	500	...		2,000		
		Rajshahye " .	...	...		...		
		Dacca " ..	...	...		..		
		Patna " ...	700	.		1,000		
		Bhágalpur " ...	...	...		1,000		
		Chota Nagpore " ...	500	...	1,700	700	4,700	
District Jails	Calcutta	District Jails at—						
		Calcutta	...	4,500	4,500	3,000	3,000	Partly every year
	Presidency	Alipore Jails ...	...	...		5,000		Ditto ditto.
		Alipore Reformatory School ...	...	...		...		1888-89.
		Jessore	...	..		...		1889-90.
		Khoolna	...	300		...		Never done.
		Kishnaghur	...	...		...		1888-89.
		Berhampore	...	3,000	3,300	...	5,000	1887-88.
	Burdwan	Burdwan	..	3,000				1887-88.
		Bankoora ...	...	4,000		...		1885-86 & 1886-87.
		Soory	...	...		. .		1889 90.
		Hooghly	...	...		...		1887-88 & 1888-89.
		Midnapore	...	...	7,000	...	...	1887-88.
	Rajshahye	Pubna	...	...		...		1889-90.
		Bogra ...	...	1,000		...		Partly in 1889-90.
		Dinagepore	...	2,000		...		1887-88.
		Rungpore	...	2,000		...		1887-88.
		Julpigoree	...	...		...		1887-88.
		Darjeeling		2,000	7,000	4,000	4,000	Partly in 1890-91.
		Carried over ..	...	...	2,94,470	...	2,80,375	

GOVERNMENT OF BENGAL.

PART II.—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings - *contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,94,470	...	2,80,375	
District Jails — *continued.*	Dacca ...	District Jails at—						
		Furreedpore	...	3,000		...		1887-88.
		Burrisal	...	...		...		1889-90.
		Mymensingh	..	...		...		1888-89.
					3,000		...	
	Chittagong	Chittagong	...	4,000		...		1887 88.
		Noakholly	...	800		...		1887-88.
		Comillah	...	1,500		...		1887-88.
					6,300		...	
	Patna ...	Meetapore and Bankipore ...	...	...		...		1889-90.
		Gya	...	...		...		1888-89.
		Durbhunga	...	...		...		1889-90.
		Arrah	...	...		3,000		1890-91.
		Motiharee	...	3,000		...		1887-88.
		Chupra	...	...		4,000		1890-91.
		Mozufferpore (old and new) ...	...	...		5,000		1890-91.
					3,000		12,000	
	Bhágalpur	Bhágalpur	...	...		...		1881-82.
		Monghyr	...	5,000		2,000		1886-87.
		Purneah	...	2,500		4,000		1886-87.
		Maldah	...	...		...		1889-90.
					7,500		6,000	
	Chota Nagpore.	Ranchee	...	...		...		1888-89.
		Chybassa	...	...		...		1888-89.
		Purulia	...	...		...		1888-89.
					...		...	
	Orissa ...	Balasore	...	...		...		1889-90.
		Cuttack	...	2,000		...		Partly in 1887-88 and partly in 1888-89.
		Pooree	...	1,500		...		Ditto ditto.
					3,500		...	
		Ordinary repairs to District Jails in the—						
		Burdwan Division ...	300	...		2,000		
		Presidency „ ...	1,000	...		1,600		
		Rajshahye „ ...	100	...		2,200		
		Dacca „ ...	400	...		...		
		Chittagong „ ...	...	...		1,100		
		Patna „ ...	300	...		300		
		Bhágalpur „ ...	500	...		500		
		Orissa „ ...	300	...		1,800		
		Chota Nagpore „ ...	400	...		2,000		
		Calcutta	400	...		500		
					3,700		12,000	
Lock-ups ...	Presidency	Lock-ups at—						
		Barrackpore	...	..		...		1889-90.
		Dum-Dum	...	...		...		1888-89.
		Baraset	...	...		...		1888-89.
		Narail	...	400		..		1887-88.
		Jhenidah	...	..		...		1889-90.
		Carried over ...	...	400	3,21,470	...	3,10,375	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	400	3,21,470	...	3,10,375	
Lock-ups—*continued.*	Presidency—*concld.*	Lock-ups at—						
		Magoora	...	...		...		1889-90.
		Bongong	...	700		...		1887-88.
		Diamond Harbour ...	...	...		400		1890-91.
		Meherpore	...	...		600		1890-91.
		Chooadangah	...	...		...		1889-90.
		Kooshtea	...	...		...		1888-89.
		Ránaghat	...	400		...		1887-88.
		Lálbág	...	...		300		1890-91.
		Mayadapur	...	...		...		1887-88.
		Jungypore	...	...		...		1887-88.
		Busseerhat	...	...		...		1889-90.
		Satkhira	...	...		...		1889-90.
		Bagirhat	...	...		...		1889-90.
					1,500		1,300	
	Burdwan	Culna	...	...		...		1888-89.
		Raneegunge	...	...		...		1888-89.
		Serampore	...	...		600		1890-91.
		Howrah	...	800		..		1888-89.
		Bishanpore	...	400		400		1886-87.
		Rampore Hât	...	...		250		1890-91.
		Ooolaberiah	...	...		...		Lately built.
		Jehanabad	...	100		...		1887-88.
		Ghatal	...	...		...		Never done.
		Tumlook	...	...		...		Not stated.
		Cutwa	...	...		...		1887-88.
		Contai	...	...		...		1889-90.
					1,300		1,250	
	Rajshahye	Nattore	...	...		...		1889-90.
		Serajgunge	...	...		...		1889-90.
		Nilphamaree	...	...		...		Built in 1881-82. Temporary building.
		Silliguri	...	...		...		Built in 1888-89.
		Kurigram	...	...		...		Do. in 1888-89.
		Nowgong	...	...		...		1889-90.
		Kurseong	...	...		...		Built in 1888-89.
		Gaibandha	...	...		...		Do. in 1889-90.
					...		...	
	Dacca ...	Moonsheegunge ...	...	...		500		1890-91.
		Manickgunge	...	...		500		1890-91. Temporary building.
		Rajbari	...	...		...		Built in 1888-89.
		Jamálpur	...	...		1,000		1890-91.
		Kishoregunge	...	...		...		Built in 1888-89.
		Patooakhally	...	...		...		1889-90.
		Madareepore	...	...		...		1888-89.
		Perozepore	...	...		500		1890-91.
		Bhola	...	...		...		Built in 1888-89.
		Tangail	...	...		...		1889-90.
					...		2,500	
	Chittagong	Brahmunberiah ...	...	...		...		1887-88.
		Chandpore	...	500		...		1887-88.
		Cox's Bazar	...	...		...		Built in 1887-88.
					500		...	
		Carried over ...	...	...	3,24,770	...	3,15,425	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91 Amount.	Estimate, 1890-91 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,24,770	...	3,15,425	
Lock-ups—*concluded.*	Patna ...	Lock-ups at—						
		Barh	...	...		...		1889-90.
		Behar	...	600		..		1886-87.
		Dinapore	...	400		500		1886-87.
		Sasseeram	...	...		...		1889-90.
		Bhubooah	...	...		...		1889-90.
		Aurungabad	...	...		...		1889-90.
		Jehanabad	...	...		500		1890-91.
		Nowáda	...	...		...		Built in 1888-89.
		Seetamurhee	...	200		...		1887-88.
		Hajeepore	...	..		...		1888-89.
		Mudhoobunnee ...	...	200		...		1887-88.
		Tajpore	...	...		...		1882-83. To be abandoned.
		Buxar	...	...		...		1889-90.
		Bettiah	..	..		500		1890-91.
		Sewan	...	300		...		1887-88.
		Gopálganj	...	..		...		1888-89.
		Somastipore	...	...		...		Built in 1889-90.
					1,700		1,500	
	Bhágalpur	Muddehpoora	...	200		600		1885-86.
		Bánka	...	300		...		1887-88.
		Jamooee	...	250		...		1887-88.
		Doomka	...	300		...		1887-88.
		Godda	...	300		...		1887-88.
		Pakour	...	...		...		Built in 1889-90.
		Kissengunge	...	...		...		1889-90.
		Basantpur (Arrareah) ...	..	300		...		Built in 1887-88.
		Soopole	...	400		...		1887-88.
		Begoo Serai	...	200		...		1887-88.
		Deoghur	...	...		...		Built in 1888-89.
					2,250		600	
	Chota Nagpore.	Govindpur	...	...		.		1888-89.
		Mokutpore	..	...		...		1887-88.
		Daltonganj	...	...		...		1888-89.
					...		...	
	Orissa ...	Jajpore	...	...		...		1889-90.
		Kendrapára	...	500		...		1887-88.
		Bhuddruck	...	...		...		1888-89.
		Angul	...	300		...		Partly in 1887-88 and partly in 1888-89.
		Jagatsingpur	...	...		...		1888-89.
		Khoordah	...	300		...		Partly in 1887-88 and partly in 1888-89.
					1,100		...	
		Ordinary repairs to Lock-ups in the—						
		Burdwan Division ...	400	...		720		
		Presidency „ ...	500	...		1,480		
		Rajshahye „ ...	400	...		1,200		
		Dacca „ ...	300	...		...		
		Chittagong „ ...	100	...		1,050		
		Patna „ ...	300	...		500		
		Bhágalpur „ ...	300	...		800		
		Orissa „ ...	300	...		550		
		Chota Nagpore „ ...	300	...		150		
					2,900		6,450	
		Carried over ...	...	...	3,32,720	...	3,23,975	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed
		Civil Buildings—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	..	...	3,32,720	...	3,23,975	
Police ...	Calcutta ..	Police Buildings at—						
		18, Lall Bazar Street ...	...	...		...		1889-90.
		Chitpore Road (Police Lock-up)	...	3,000		...		
		Amherst Street (Police Hospital)	...	2,000		...		Partly in 1889-90.
		Chipore (Thannah) ...	...	...				1889-90.
		Jora Bagan (Thannah) ...	..	...		...		1889-90.
		Brijee Talao (Phary) ...	...	400		...		Brought on books in 1889-90
		Bhowanipore (Thannah) ...	...	1,500		...		Ditto.
		Kalighat (Phary) ...	..	...		...		Ditto.
		Kidderpore Circular Garden Reach Road... ...	...	...		...		Ditto.
		Zeerut (Phary) ...	...	...		...		Ditto
		Maniktala (Thannah) ...	...			...		Ditto.
		Ultadingee (ditto) ..	...	500		...		Ditto.
		Entally (ditto) ...	...	...		..		Ditto.
		9, Lower Chitpore Road (Town Guard Buildings)...	...	2,500		...		Ditto.
		Sealdah	...	...		...		1888-89.
					9,900		...	
	Presidency	Alipore { Police Case Hospital ...		...		...		1889-90.
		Alipore { Police Hospital		2,000		...		Built in 1887-88.
		Barrackpore	...	...		...		1889-90.
		Nawabgunge	.	...		...		1889-90.
		Dum-Dum	..	...		...		1888-89.
		Jessore	...	...		...		1889-90.
		Khoolna (District Superintendent's residence and the Temporary Moonsif's Court occupied as the Police Hospital)	...	...		...		1888-89. Temporary building
		Canning Town	...	...		600		1890-91.
		Káliganj including Salt Station building) ...	...	1,000		...		1887-88.
		Kishnaghur { Police Buildings	...	500		...		1888-89.
		Kishnaghur { „ Barracks				...		1887-88.
		Kishnaghur { Kotwali ...				...		1887-88.
		Goari	...	...		...		1888-89.
		Ránaghat	...	...		...		1889-90.
		Kooshtea	...	...		...		1889-90
		Chooadangah	...	...		...		1889-90.
		Meherpore	...	.		...		1889-90.
		Santipore	...	...		...		1888-89.
					3,500		600	
	Burdwan	Bood-Bood	...	800		...		1887-88.
		Burdwan	...	700		1,000		1886-87.
		Raneegunge	...	...		...		1888-89.
		Bankoora	...	300		500		1886-87.
		Raipore	...	300		500		1886-87.
		Khatra	...	300		500		1886-87.
		Gangajalgháti	..	450		800		1886-87.
		Bansberiah	...	...		350		1890-91.
		Chunditolah	...	...		300		1890-91.
		Baidyábáti	...	...		400		1890-91.
		Chinsurah	...	...		...		1888-89.
		Carried over ...	...	2,850	3,46,120	4,350	3,24,575	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	2,850	3,46,120	4,350	3,24,575	
Police—*contd.*	Burdwan—*concluded.*	Police Buildings at—						
		Serampore	...	400		...		1887-88.
		Hooghly	...	...		600		1890-91.
		Howrah	...	1,500		...		1887-88.
		Kamarpára	...	...		...		1888-89.
		Magra	...	300		...		1887-88.
		Jehanabad		...		...		1887-88.
		Midnapore	...	...		...		1889-90.
		„ Town and Sudder stations	..	...		500		1890-91.
		Jagatballabpur ...	...	100		...		1887-88.
					5,150		5,450	
	Rajshahye	Bauleah { Police Buildings	...	...		...		1889-90.
		Bauleah { „ Office ...	...	...		...		1888-89.
		Serajgunj	...	...		600		1890-91.
		„ (Police Officers' Bungalow)	...	400		...		1887-88.
		Bogra	...	250		450		1886-87.
		Pubna	..	.		350		1890-91.
		Dinagepore { Police Buildings	...	...		...		1888-89.
		Dinagepore { Kotwali Police	...	...		...		1888-89.
		Nishitgunge	...	...		...		1888-89.
		Darjeeling	...	...		1,000		1890-91.
		„ Thannah (late European Hospital) ...	...	...		...		1887-88.
		Punkabaree	...	...		300		1890-91.
		Kurseong	...	...		1,000		1890-91.
		Nawabgunge	...	...		...		1888-89.
		Rungpore (Police Hospital)	..	...		1,000		1890-91.
					650		4,700	
	Dacca ...	Dacca (late Mill Barracks)	...	...		...		1889-90.
		Lálbag	...	...		...		Partly in 1887-88 Proposed to be abandoned as a police building.
		Burrisal { Reserve Barrack	...	600		...		1887-88.
		Burrisal { Police-station ...	...	...		600		1890-91.
		Burrisal { Dist. Supdt.'s Office	...	...		...		1889-90.
		Náráyanganj	...	...		...		1889-90.
		Mymensingh	...	...		...		1888-89.
					600		600	
	Chittagong	Chittagong	...	1,500		...		1887-88.
		Noakholly (Soodaram) ...	...	...		...		1889-90.
		Comillah	...	700		...		Not stated.
		„ (Police Magazine)	...	...		...		1889-90.
		Rangamáti	...	...		3,500		1890-91.
		Demágri	...	...		...		1888-89.
		Rúma	...	...		3,000		1890-91.
					2,200		6,500	
	Patna ...	Bankipore	...	1,000		...		1887-88.
		Peerbahar	...	500		...		1886-87.
		Allumgunge	...	800		...		1886-87.
		Jhowgunge	...	...		..		1888-89.
		Sasseram	...	...		300		1890-91.
		Carried over ...	...	2,300	3,54,720	300	3,41,825	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	2,300	3,54,720	300	3,41,825	
Police—*contd.*	Patna—*concld.*	Police Buildings at—						
		Arrah (Magazine) ...	...	...		100		1890-91.
		Motiharee	...	400		...		1887-88.
		Mozufferpore	...	...		1,100		1890-91.
		Sewan	...	25		...		1887-88.
		Durbhunga { Reserve Police barrack.	...	...		...		1889-90.
		Buxar	...	...		...		Built in 1888-89.
					2,725		1,500	
	Bhágalpur	Bhágalpur { Reserve Police Office ...	...	100		...		1887-88.
		Bhágalpur { Kotwali Police buildings	...	600		...		1887-88.
		Bhágalpur { Constables' quarters ...	...	400		...		1887-88.
		Madhupur in Sonthal Pergunnahs	...	...		...		1889-90.
		Monghyr	...	...		...		1889-90.
		" Police Hospital (old Post Office) ...	...	300		...		1887-88.
		Doomka	...	700		...		1887-88.
		Purneah	...	...		700		1890-91.
		Maldah	...	...		...		1889-90.
					2,100		700	
	Orissa ...	Soro	...	...		...		1889-90.
		Balasore . ..	...	...		...		1889-90.
		" (Inspector's quarters)	...	...		...		1889-90.
		" (Police Magazine)...	...	...		...		1889-90.
		" (Police Hospital) ...		...		...		1889-90.
		Baliapal	...	...		...		1889-90.
		Jellasore	...	...		...		1889-90.
		Basta	...	...		...		1889-90.
		Beechargunge	...	...		...		1889-90.
		Soonhat	...	...		...		1889-90.
		Cuttack (Chowliagunge) ...	...	600		...		1887-88.
		" (Pooree Ghât) ...	...	...		250		1890-91.
		" (Monglabag) ...	...	...		250		1890-91.
		Pooree	...	700		...		Partly in 1887-88 and partly in 1888-89.
		Dhámnagar	...	...		...		1889-90.
					1,300		500	
	Chota Nagpore.	Raghunáthpur ...	...	700		1,500		1886-87.
		Gaurándi	...	600		1,000		1886-87.
		Palamow	...	...		...		1888-89.
		Hazáribágh	...	700		1,000		1886-87.
		Ditto (out-post) ..	...	200		200		1886-87.
		Burhee	...	400		500		1886-87.
		Bagodar	...	400		500		1886-87.
		Topechánchi	...	400		500		1886-87.
		Carried over ..	...	3,400	3,60,845	5,200	3,44,525	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	3,400	3,60,845	5,200	3,44,525	
Police—*concld.*	Chota Nagpore—*concld.*	Police Buildings at—						
		Govindpur	...	400		500		1886-87.
		Nirsha	...	400		500		1886-87.
		Purulia	...	...		...		1888-89.
		Ditto (Municipal out-post)	...	...		...		1888-89.
		Barákar	...	200		200		1886-87.
		Lohardugga (Ranchee) ...	...	...		...		1888-89.
		Giridíh	...	500		500		1886-87.
		Chandil	...	600		...		Built in 1887-88
					5,500		6,900	
		Ordinary repairs to Police Buildings in the—						
		Burdwan Division ...	1,000	...		2,100		
		Presidency " ...	500	...		1,830		
		Rajshahye " ...	1,000	...		750		
		Dacca " ...	500	...		...		
		Chittagong " ...	1,000	...		2,150		
		Patna " ...	500	...		500		
		Bhágalpur " ...	500	...		1,350		
		Orissa " ...	500	...		1,800		
		Chota Nagpore " ...	500	...		...		
		Calcutta	1,500	...		3,150		
					7,500		13,630	
Government Colleges and Schools.	Calcutta...	Sanskrit College and Hindoo School	...	...		6,000		1890-91.
		Presidency College ...	...	2,000		...		1887-88.
		Bethune School	...	...		...		1889-90.
		" (Lady Superintendent's quarters)	...	2,000		...		Not known.
		Hare School	...	...		...		1888-89.
		Calcutta Madrassa College ...	...	5,000		5,000		1886-87.
		Kidderpore School	...	5,000		4,000		1887-88.
		Buildings of the Military Orphan Society at Kidderpore ...	...	5,000		...		1888-89.
					19,000		15,000	
	Presidency	Barrackpore School ...	...	...		...		1889-90.
		Baraset School	...	...		...		1888-89.
		Hostel attached to ditto ...	...	...		...		1888-89.
		Jessore School	...	1,000		...		1887-88.
		Kishnaghur College ...	...	...		...		1888-89.
		Berhampore College ...	...	...		...		1888-89.
		Moorshedabad. Nizamut College ...	...	1,500		...		1887-88.
		Moorshedabad. Ditto School ...	...	...		...		1888-89.
		Takee School	...	...		...		1888-89.
					2,500		...	
	Burdwan	Shibpur Engineering College ...	...	7,000		10,000		1886-87.
		Hooghly Branch School ...	...	...		...		1888-89.
		Chinsurah College ...	...	...		...		1888-89.
		Chinsurah Boarding-house ...	...	...		...		1889-90.
		Howrah	...	...		...		1888-89. Under orders for transfer to Municipality.
		Bankoora	...	1,000		...		1887-88.
		Soory	...	1,000		...		1887-88.
		Midnapore	...	...		...		Never done.
					9,000		10,000	
		Carried over ...	...	...	4,04,345	...	3,90,055	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	4,04,345	...	3,90,055	
Government Colleges and Schools—*continued.*	Rajshahye	Julpigoree School	...	500		...		1887-88.
		Dinagepore "	...	...		...		1889-90.
		Rungpore "	...	...		.		1888-89.
		Bauleah { College... ...	...	700		1,000		1886-87.
		Bauleah { New College ...	...	...		...		1889-90.
		Bauleah { Collegiate School ...	...	...		...		1889-90.
		Bauleah { Madrassa College ...	...	...		...		1889-90.
		Pubna School	...	...		1,000		1890 91.
		Bogra "	...	...		...		1888-89.
		Darjeeling School	...	1,000		...		1887-88.
		" Bhootia Boarding-school (Fern Dale) ...	...	500		...		1887-88.
		School for children of Railway *employés* at Dow Hill ...	...	3,000		4,000		1886-87.
		Approach roads to ditto ...	...	300		...		1886-87.
		School Hospital (formerly draftsmen's quarters No. 11A) at ditto	...	700		1,000		Not stated.
		School Dhobee's house (formerly subordinate quarters) at ditto...	...	700		1,500		Not stated.
		Dormitory building at ditto ...	...	...		...		1889-90.
		Head-master's residence at ditto (formerly circuit-house) ..	...	...		...		1887-88.
					7,400		8,500	
	Dacca ...	Dacca { College	..	2,500		...		1887-88.
		Dacca { Collegiate School ...	...	...		...		1889-90.
		Dacca { Madrassa	...	...		...		1888-89.
		Burrisal School	...	...		.		1889-90.
		" Head-master's residence	...	300		...		1887-88.
		" Vernacular School ...	...	500		..		Temporary building, 1887-88.
		Furreedpore School ...	...	...		...		1888-89.
		Bhola "	...	400		...		1887-88.
		Mymensingh "	...	1,000		...		Temporary building, 1887-88.
		" (Hardinge School)	...	...		...		1888-89.
					4,700		...	
	Chittagong	Comillah School	...	1,000		...		1887-88.
		Chittagong { Normal School ...	...	...		...		Rebuilt in 1886-87.
		Chittagong { High " ...	...	1,000		...		1887-88.
		Chittagong { Madrassa ...	...	2,000		...		1887-88.
		Noakholly School	...	1,000		...		1887-88.
					5,000		...	
	Patna ...	Patna College	...	...		...		1888-89.
		Gya School	...	...		...		1888-89.
		Arrah "	...	...		1,600		1890-91.
		Motiharee " { Old ...	...	300		...		1887-88.
		Motiharee " { New ...	...	...		...		1890-91.
		Chupra "	...	...		...		1888-89.
		Mozufferpore Zillah School ...	...	...		600		1890-91.
		" Training " ...	...	...		300		1890-91.
					300		2,500	
		Carried over ...	...	...	4,21,745	...	4,01,055	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92.			Estimate, 1890-91.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	4,21,745	...	4,01,055	
Government Colleges and Schools—*concluded.*	Bhágalpur	Monghyr School	...	1,500		1,500		Partly in 1890-91
		Bhágalpur „	...	1,000		...		1887-88.
		Purneah „	...	...		} 2,000		1890-91.
		„ (Mirza Hussain's Aided School)	...	...				
		Maldah School	...	...		...		1889-90
		Doomka „	...	1,200		1,500		Brought on books in 1886-87.
					3,700		5,000	
	Chota Nagpore.	Hazáribágh School ...	...	1,200		...		1887-88.
		Ranchee „ ...	...	1,500		...		1887-88.
		Purulia „ ...	...	1,500		...		1887-88.
		Chybassa „ ...	...	...		...		1889-90.
					4,200		...	
	Orissa ...	Balasore { School	...	...		...		1889-90.
		Balasore { Normal School ...	...	...		...		1889-90.
		Pooree School	...	400		...		1887-88.
		Cuttack { College	...	800		...		Partly in 1887-88 and partly in 1888-89
		Cuttack { Normal School ...	...	800		...		Ditto.
		Cuttack { Office of Joint-Inspector	...	400		...		Built in 1882-83
					2,400		...	
		Ordinary repairs to Government Colleges and Schools in the—						
		Burdwan Division ...	400	...		1,400		
		Presidency „ ...	230	...		1,620		
		Rajshahye „ ...	500	...		2,750		
		Dacca „ ...	400	...		...		
		Chittagong „ ...	200	...		1,050		
		Patna „ ...	200	...		100		
		Bhágalpur „ ...	300	...		300		
		Orissa „ ...	250	...		1,850		
		Chota Nagpore „ ..	...	...		100		
		Calcutta	1,500	...		2,600		
					3,980		11,770	
Hospitals and Dispensaries	Calcutta ..	Medical College Hospital at Calcutta	...	...		...		1888-89.
		Nurses' quarters attached to ditto	...	...		...		Built in 1882-83.
		Eden Hospital at Calcutta ...	...	...		...		1889-90.
		Ezra Hospital	...	...		...		Built in 1887-88.
		Campbell Hospital and Superintendent's and Apothecary's residence at Sealdah ...	...	3,000		4,000		1886-87.
		Small-pox Hospital at ditto ...	...	...		2,500		1890-91.
		Deputy Superintendent's quarters at ditto	...	...		...		1888-89.
		Compound roads of Campbell Hospital at ditto	..	.		...		1889-90.
		General Hospital at Dhallanda...	...	8,000		5,000		Partly every year.
					11,000		11,500	
		Carried over ...	...	...	4,47,025	...	4,29,325	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92.			Estimate, 1890-91		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Civil Buildings—*contd.*	Rs.	Rs	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	4,47,025	.. ...	4,29,325	
Hospitals and Dispensaries. —*concluded.*	Presidency	Temporary residence for Civil Medical Officer at Khoolna ...	...	.....		.....		1888-89.
		Civil Surgeon's office at Jessore (formerly old Post Office) ..	...	.. ...		500		1890-91.
		Civil Surgeon's office at Berhampore.	...	.. ...	.....	...	500	1889-90.
	Rajshahye	Police Hospital at Darjeeling ...	...	.....		100		1890-91.
		Eden Sanitarium at ditto ...	...	.....		.....		1889-90.
		Residence of the Apothecary, Eden Sanitarium (Old Bhootia School)	...	.....		.... .		1889-90.
		Dispensary and dead-house at Siliguri	...	... ..	.....	... ..	100	1886-87.
	Bhágalpur	Temporary accommodation for Medical Officers at Doomka ...	...	... ..	.....	.....	...	Built in 1888-89
	Orissa ...	General Hospital at Cuttack ...	...	2,000	2,000	.....	...	1887-88.
		Ordinary repairs to Hospitals and Dispensaries in the—						
		Presidency Division ...	300	... ..		200		
		Rajshahye " ...	800	...		1,500		
		Bhágalpur " ..	400	.....		300		
		Orissa " ...	...	... ..		500		
		Calcutta	3,000	... .	4,500	5,000	7,500	
Lock-Hospitals	Calcutta .	Lock-hospital at Sealdah ...	...	...		. ...		1887-88.
		Lock-hospital at Alipore ..) Resident Medical Officer's quarters at ditto ... ...)	...	1,500	1,500	.....	...	Partly in 1886-87 and partly in 1889-90
		Ordinary repairs to Lock-hospitals	800	...	800	1,350	1,350	
Medical Colleges and Schools.	Calcutta ...	Medical College at Calcutta ..	...	... ..		5,000		Partly in 1890-91
		Principal's quarters attached to ditto	...	... ..		3,000		1889-90 & 1890-91.
		Students' ditto ditto ...	...	.. .		2,000		1890-91.
		Resident Physician's quarters ...	...	1,000		.....		1886-87.
		Ditto Surgeon's quarters ...	...	1,000		... ..		1886-87.
		Museum	...	.....		2,000		1890-91.
		Surnomoye Hostel for female students at Calcutta... ...	...	.....		.....		New building
		Campbell Medical School at Sealdah ...	...	.....		.....		Built in 1886-87
		New Lecture Theatre attached to ditto	..	.....		... ..		1887-88.
		No. 1 ditto ditto ...	...	.. ...	2,000	...	12,000	1888-89.
	Dacca ..	Medical School at Dacca ...	...	200	200	... .	...	1886-87.
		Carried over ...	...	...	4,58,025	.....	4,50,775	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92.—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	4,58,025	...	4,50,775	
Medical Colleges and Schools—*concluded.*	Patna ...	Temple Medical School at Bankipore	...	.....	.....	.....	...	1888-89.
		Ordinary repairs to Medical Colleges and Schools in—						
		Calcutta	1,000	.....		3,000		
		Patna Division... ..	...	...		100		
		Dacca „	...	...	1,000	.....	3,100	
Lunatic Asylums.	Calcutta...	Lunatic Asylums at—						
		Dhallanda	...	2,000		.....		1888-89.
		Bhowanipore (European) ...	...	3,000	5,000	...	...	Partly in 1888-89 and partly in 1889-90.
	Presidency	Berhampore	...	.....		.....		1888-89.
		Mayadapur	...	.....	.....	.....	...	1881-82.
	Dacca ...	Dacca		.....	.....	.....	...	1889-90.
	Patna ...	Bankipore	...	.....	...	2,000	2,000	1890-91.
	Orissa ...	Cuttack	...	700	700	... ..	...	Partly in 1887-88 and partly in 1888-89.
		Ordinary repairs to Lunatic Asylums in the—						
		Dacca Division ...	200	.....		.....		
		Patna „ ...	100	.....		100		
		Presidency „ ...	400	.....		700		
		Orissa „ ...	...	.....		250		
		Calcutta	500	.....	1,200	500	1,550	
Customs Buildings.	Calcutta...	Customs buildings at—						
		Calcutta	...	.....	.....	.....	...	1888-89.
	Presidency	Diamond Harbour ...	.	1,000	1,000	.....	...	1887-88.
	Chittagong	Chittagong	...	800	800	.....	...	1887-88.
		Ordinary repairs to Customs Buildings in—						
		Calcutta	1,000	...		700		
		Presidency Division .		...		100		
		Chittagong	...	...	1,000	200	1,000	
		Carried over ..	...	.....	4,68,725	.....	4,58,425	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings.—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	4,68,725	...	4,58,425	
Registration	Burdwan	Registration Offices at—						
		Burdwan	...	...		...		1888-89.
		Tumlook	..	...		...		Never done.
		Midnapore	...	...		...		1889-90.
					...		...	
	Presidency	Jessore	...	...		...		1889-90.
		Kishnaghur	.	...		...		1888-89.
					...		...	
	Rajshahye	Bauleah	...	200		200		1886-87.
		Serajgunj	...	200		...		1886-87 Temporary building
		Julpigoree	...	...		...		1888-89
		Dinagepore	...	...		...		1888-89.
		Rungpore		...		...		1888-89.
		Pubna	...	. .		...		Not stated.
					400		200	
	Dacca ...	Furreedpore	...	400		700		1886-87.
		Burrisal	...	400		...		1887-88.
		Backergunge	..	...		500		1890-91.
		Bhola	...	300		...		1887-88. Temporary building
		Bhanga	...	50		...		1887-88.
					1,150		1,200	
	Chittagong	Chittagong	...	200		...		1887-88.
		Noakholly	...	200		...		1887-88.
		Comillah	...	200		...		1887-88.
					600		...	
	Patna ...	Chupra	...	.		...		1888-89.
		Mozufferpore	...	...		500		1890-91.
		Arrah	...	300		...		1887-88.
					300		500	
	Chota Nagpore.	Ranchee	...	300		...		1887-88.
		Hazáribágh	...	...		...		1888-89.
					300		...	
		Ordinary repairs to Registration Offices in the—						
		Burdwan Division ...	300	...		300		
		Presidency " ...	...	...		500		
		Rajshahye " ...	300	...		150		
		Dacca " ...	...	.		80		
		Chittagong " ...	..	.		300		
		Patna " ...	100	...		100		
		Chota Nagpore " ...	50	...		25		
					750		1,455	
		Carried over ...	...	...	4,72,225	...	4,61,780	

GOVERNMENT OF BENGAL.

PART II—*continued*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs	Rs.	
		Brought forward ...	...	...	4,72,225	...	4,61,780	
Miscellaneous Buildings.	Calcutta...	Government Workhouse for vagrants in Amherst Street ...	...	2,000		...		1887-88.
		Buildings and Works on the Maidan—						
		Balustrade	...	..		1,000		1890-91.
		Towers, pillars, and monuments	...	...		1,000		1890-91.
					2,000		2,000	
	Presidency	Semaphore Tower at Barrackpore	...	300		...		1887-88.
		" at Paikpara ...	...	...		...		1888-89.
		" at Sookchur ..	...	300		...		1887-88.
		" at Belghurriah	...	...		...		1889 90.
		Meteorological observatory at Alipore	...	...		...		1888-89.
		Amir Ally's house at Moorshedabad	...	2,000		...		1886-87.
		Buildings at Berhampore (formerly Military)—						
		Barrack No. 1 ..	...	...		...		1886-87.
		" " 2 ...	...	...		...		1886-87.
		" " 4 ...	...	3,500		...		1883-84.
		" " 5 ...				...		1884-85.
		" " 6 ...				...		1883-84.
		" " 11 ...				3,000		1881-82.
		" " 9 ...						1890-91.
		" " 10 ...						1890-91.
		" " 8 ...	...	800		...		1886-87.
		Magazine	...	...		500		1890-91.
		Main guard (Executive Engineer's office) ..	...	...		500		1890-91.
		Canteen	...	500		...		1882-83.
					7,400		4,000	
	Burdwan	Botanical Gardens at Shibpore...	..	500		500		1888-89.
		Pucca Ghât at Hooghly ...	...	...		...		1888-89.
		Juggul Addy's Ghât at Serampore	...	...		...		1888-89.
		Flag-staff Ghât at Serampore ...	...	...		...		1888-89.
		Agency Building at Contai ...	...	...		...		Not stated.
					500		500	
		Carried over ...	...	...	4,82,125	...	4,68,280	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed
		Civil Buildings—*contd.*	Rs	Rs	Rs.	Rs.	Rs.	
		Brought forward	...	.....	4,82,125	.....	4,68,280	
Miscellaneous Buildings—*concluded.*	Rajshahye	Curator's quarters and approach road to Botanical Gardens at Darjeeling	...	500		.....		1887-88.
		Conservatory in the Lloyd's Botanical Gardens at ditto	...	...		.....		1887-88.
		Cantonment buildings at Julpigoree...		...		.....		Brought on books in 1883-84
		Manager's office at Joypur in Bogra district	...	600		...		1888-89.
		Tehsil office at Fallacotta ...	...	...		500		1890-91
					1,100		500	
	Bhágalpur	Fort bridges (three) at Monghyr	...	.....		300		1890-91.
		Quartermaster Serjeant's Bungalow at Bhágalpur used by Miss Priminger as a school	...	300		.....		1887-88.
		Buildings at Bhágalpur (formerly Military)	...	500		.....		1887-88.
		Half of Bungalow No 7 at Doomka	...	500		.....		1887-88.
					1,300		300	
	Patna ...	Cavalry barracks at Bankipore...	...	3,000		.....		1887-88.
		Infantry „ at „ ...	...	1,500		.....		1887-88.
		Nepal frontier boundary pillars— Chumparun side ..	...	...		300		1890-91.
		Mozufferpore „ .. / Durbhunga „ ...	...	300		.....		1887-88.
		Stud buildings, &c, at Poosah .	..	...		.....		1887-88. Made over to Messrs Begg Dunlop, & Co
		Model farm-house at Arrah	...	.....		300		1890-91.
		Market at Nasreegunge on the Arrah canal	...	.....		350		1890-91.
		Fort buildings at Buxar ...		.....		750		1890-91.
		Stud „ at „ ...	...	.....		...		1879-80.
					4,800		1,700	
	Chota Nagpore.	Buildings at Hazáribágh (formerly Military)	...	.....		1,500		1890-91.
					.....		1,500	
		Ordinary repairs to Miscellaneous Buildings in the—						
		Burdwan Division ..	100	.....		300		
		Presidency „ ...	600	.....		2,540		
		Rajshahye „ ...	800	.....		1,700		
		Patna „ ...	300	.....		100		
		Bhágalpur „ ..	50	.....		300		
		Chota Nagpore „ ...	800	.....		.....		
		Calcutta	300	...		500		
					2,950		5,440	
Public Works Buildings.	Calcutta...	Public Works Storeyard at Tolly's Nullah	...	500		.....		Not known.
		Building No. 3, Church Lane, Calcutta	...	.....		1,000		1890-91.
		Carried over ...	...	500	4,92,275	1,000	4,77,720	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	500	4,92,275	1,000	4,77,720	
Public Works Buildings—*continued.*	Calcutta—*continued.*	Sub-divisional officer's quarters at Hastings	...	.....		.....		1888-89.
		Late Distillery Building at Kidderpore	...	... ..		1,000		1890-91.
					500		2,000	
	Presidency	Inspection bungalow at Khoolna	...	.. ...		.....		Temporary building, 1888-89.
		Executive Engineer's godown at Kishnaghur	.	...		250		1890-91.
		Ditto ditto at Berhampore	...	.....		500		1890-91.
					.....		750	
	Burdwan	New Workshop buildings, with roads and paths, &c., at Shibpore						
		Superintendent's quarters and out-offices at ditto ...	...	2,000		3,000		1888-89.
		Sluices at ditto						
		Engineer's godown at Burdwan	...	.....		.....		1889-90.
		Public Works Buildings at Midnapore	...	.....		.. ...		Not stated.
					2,000		3,000	
	Rajshahye	Store-godown at Bauleah ...	...	.....		.... .		Temporary building.
		Ditto at Pubna ...	...	... ..		... ...		Ditto.
		Ditto at Bogra ..	...	.....		.....		Ditto.
		Ditto at Dinagepore ...	...	... ..		... .		1889-90.
		Ditto at Julpigoree ...	...	100		.. ...		1887-88.
		Ditto at Rungpore ...	...	.....		... ...		1889-90.
		Workshop and godown at Darjeeling, No. 1	...	.....		... ..		1888-89.
		Ditto ditto, No. 2 ...	..	.....		.....		1888-89.
		Inspection bungalow for the use of Public Works Department at Siliguri	...	.....		.....		Not stated.
					100		.....	
	Dacca ...	Store-godown at Mymensingh ...	...	.....		.....		Temporary building; built in 1888-89.
		Ditto at Dacca ...	..	.....		...		Temporary building.
		Ditto at Furreedpore ...	...	... ..		400		Temporary building, 1890-91.
		Inspection bungalow for the use of Public Works Department Officers at Furreedpore ...	...	.....		400		Ditto.
		Ditto ditto at Rajbari ...	...	. ...		.....		Re-built in 1888-89. Temporary building.
		Public Works Godown at Burrisal	...	.....		... ..		1885-86. Temporary building
		Godown for river-works at Mymensingh	..	.....		.....		1888-89.
		Executive Engineer's Office at Dacca (formerly Native Infantry Hospital)	...	.....		...		1889-90.
					.....		800	
	Chittagong	Store-godown at Comillah ...	...	.....		... ..		1887-88 Temporary buildings.
		Ditto at Chittagong ...	...	..		.....		
		Ditto at Noakholly ...	...	200		.....		
		Inspection bungalow at Cox's Bazar	...	.....		.....		Not known.
					200		.....	
		Carried over ...	...	...	4,95,075	.....	4,84,270	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*concld.*						
		Brought forward ...	...	...	4,95,075	...	4,84,270	
Public Works Buildings—*concluded.*	Patna ...	Store-godown at Bankipore ...	...	500		...		1887-88.
		Ditto at Gya ...	...	200		...		1887-88.
		Ditto at Arrah ...	...	...		...		1888-89.
		Ditto at Buxar ...	...	...		...		1889-90.
		Overseer's bungalow at Mozufferpore	...	...		500		1890-91.
		Store-godown and office shed at Durbhunga	...	...		...		Built in 1889-90
					700		500	
	Bhágalpur	Store-godown at Bhágalpur ...	...	400		...		1887-88.
		Ditto at Purneah ...	...	...		50		1890-91.
					400		50	
	Chota Nagpore.	Ditto at Hazáribágh ...	...	400		...		Partly in 1888-89.
		Ditto at Giridíh ...	...	...		...		1888-89.
		Ditto at Purulia ...	...	..		...		1888-89.
		Ditto at Ranchee ...	...	150		..		1887-88.
		Inspection quarters at Hazáribágh	...	700		...		Part of Military buildings brought on P. W. books in 1887.
					1,250		...	
	Orissa ...	Public Works buildings at Cuttack	...	...		...		Partly in 1882-83.
					...		...	
		Ordinary repairs to Public Works Buildings in the—						
		Burdwan Division ...	50	...		50		
		Presidency " ...	200	...		400		
		Rajshahye " ...	350	...		600		
		Dacca " ...	400	...		...		
		Chittagong " ...	450	...		500		
		Patna " ...	250	...		100		
		Bhágalpur " ...	25	...		50		
		Orissa " ...	...	...		...		
		Chota Nagpore " ...	500	...		730		
		Calcutta " ...	350	...		250		
					2,575		2,680	
		Total Civil Buildings { Provincial Funds	...	...	5,00,000	...	4,87,500	
		Total Civil Buildings { Contributions ...	...	...	...	...	...	
		Total ...	...	...	5,00,000	...	4,87,500	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92.		Estimate, 1890-91.	
		Amount.	Total.	Amount.	Total.
	Communications.	Rs.	Rs.	Rs.	Rs.
Metalled and bridged roads.	*Grand Trunk Road* (388½ *miles*), *with an average width of* 30 *feet, of which* 14 *are metalled, and with* 1,107 *bridges and culverts of an aggregate waterway of* 18,768 *feet*—				
	[*Calcutta to Palta Ghât* (14½ *miles*), *Palta Ghât crossing to Chota Kund* (34 *miles*), *and Chota Kund to Barákar* (97¼ *miles*), *transferred to the District Boards of the* 24-*Pergunnahs, Hooghly, and Burdwan respectively.*]				
	Barákar to Bagodar, 149*th mile to* 215*th mile* (66 *miles*)—				
	Collecting metal	5,500		5,000	
	Spreading and consolidating ...	4,000		4,000	
	Maintenance	4,000		4,000	
	Bridges and culverts	1,000		1,000	
	Bungalows and cooly huts ...	800		1,000	
	Barákar bridge, with approaches ...	1,000		1,000	
	Toll-house and out-offices	100		100	
	Planting and maintaining trees ...	400		400	
			16,800		16,500
	Bagodar to Bhullua Chuttee, 216*th mile to* 268*th mile* (53 *miles*)—				
	Collecting metal	2,500		2,000	
	Spreading and consolidating ...	3,500		3,000	
	Maintenance	4,000		4,000	
	Bridges and drains	800		800	
	Bungalows, &c. (7)	1,600		1,600	
	Planting and maintaining trees ...	700		700	
			13,100		12,100
	Bhullua Chuttee to Baroon-on-Sone, 268*th mile to* 335*th mile* (67 *miles*), *transferred to the District Board of Gya* ...	...		20,000	
			...		20,000
	Sone to Karamnása, 335*th mile to* 391*st mile* (56 *miles*)—				
	Collecting metal	10,000		9,000	
	Spreading and consolidating ...	4,000		2,000	
	Maintenance	2,000		2,500	
	Protective works to Doorgowtee bank on 375th mile 1,200 feet ...	...		1,000	
	Bridges and drains	1,500		1,000	
	Bungalows	500		1,000	
	Planting and maintaining trees ...	600		500	
	Maintaining the Sone causeway ...	4,000		6,000	
			22,600		23,000
	Carried over ...	...	52,500	...	71,600

GOVERNMENT OF BENGAL.

PART II.—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92.		Estimate, 1890-91.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	52,500	.....	71,600
Metalled and bridged roads —*continued.*	*Old Grand Trunk Road* (15¾ *miles*), *with an average width of* 36 *feet, of which* 12 *feet are metalled, and with* 32 *bridges and culverts of an aggregate waterway of* 381 *feet*—				
	From Chandalpara Lane, 886 *feet north of the* 4*th mile-stone, to* 7*th mile, Bally Bridge* (3 *miles*)—				
	Collecting metal	2,000		.....	
	Spreading and consolidating	.....		.....	
	Maintenance	500		500	
	Bridges and culverts	300		300	
	Planting and maintaining trees ...	.....		.....	
			2,800		800
	[*From the* 7*th mile-stone to Gyretty Ghât* (12¾ *miles*) *transferred to the District Board of Hooghly.*]				
	*Patna and Gya Road** (80 *miles*), *with an average width of* 30 *feet, of which* 16 *are metalled, and with* 222 *bridges and culverts of an aggregate waterway of* 8,874 *feet*—				
	1*st mile to Railway crossing* (1½ *miles*)—				
	Collecting metal	1,000		125	
	Spreading and consolidating ...	340		30	
	Maintenance	130		120	
	Bridges and drains	60		100	
	Bungalows	100		400	
	Planting and maintaining trees ...	70		25	
			1,700		800
	Dinapore and Bankipore metalled road (8 *miles* 3,518 *feet*), *with an average width of* 42 *feet, of which* 12 *feet are metalled for* 2 *miles* 173 *feet at Dinapore end, and* 16 *feet for the remaining* 6 *miles* 3,345 *feet at the Bankipore end; and with* 39 *bridges and culverts of an aggregate waterway of* 253 *feet*—				
	[*Portion within Dinapore Municipality* (1 *mile* 2,010 *feet*) *transferred to the Municipality*]				
	Carried over ...	.....	57,000	.....	73,200

Under the charge of State Railway and District Boards, with the exception of the portion provided for above.

GOVERNMENT OF BENGAL.

PART II.—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92.		Estimate, 1890-91.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	57,000	.....	73,200
Metalled and bridged roads—*continued.*	*Dinapore and Bankipore metalled road*—(concld.) *Within Dinapore Cantonment* (2 *miles* 173 *feet*), *within Bankipore Municipality* (1,200 *feet*), *and in Patna District* (5 *miles* 135 *feet*)—				
	Collecting metal	5,000		5,000	
	Spreading and consolidating ...	700		700	
	Maintenance	470		300	
	Bridges and drains	250		200	
	Planting and maintaining trees ...	150		100	
			6,570		6,300
	Lake road at Motiharee (1 *mile* 670 *feet*), *with an average width of* 43 *feet, of which* 12 *feet are metalled, and with* 2 *culverts of an aggregate waterway of* 251 *s. feet*—				
	Repairs	2,000		400	
			2,000		400
	Midnapore and Raneegunge Road (101 *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 259 *bridges and culverts of an aggregate waterway of* 2,045 *feet*—				
	[*Raneegunge to Damoodur River* (3 *miles*) *and Damoodur to Kurkasole* (58 *miles*) *with Bishanpore Loop line* (4 *miles*), *transferred to the District Boards of Burdwan and Bankoora respectively.*]				
	Kurkasole to Midnapore (36 *miles*)—				
	Collecting metal	3,000		2,500	
	Spreading and consolidating ...	1,000		1,500	
	Maintenance	1,000		1,500	
	Bridges and drains (78) ...	2,500		1,500	
	Bungalows (2)	500		400	
	Planting and maintaining trees ...	200		200	
			8,200		7,600
	Orissa Trunk Road (321½ *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 342 *bridges and culverts of an aggregate waterway of* 18,752 *feet*—				
	[*Calcutta to Atcheepore* (14 *miles*), *transferred to the District Board of* 24-*Pergunnahs.*]				
	Carried over ...	.....	73,770	.....	87,500

GOVERNMENT OF BENGAL.

PART II—*continued*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification	Items.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	73,770	...	87,500
Metalled and bridged roads —*continued.*	*Orissa Trunk Road, &c.*—continued.				
	Oolaberiah to Chundinabazar (92 *miles*)—				
	Collecting metal	15,000		20,000	
	Spreading and consolidating ...	1,500		3,700	
	Maintenance	2,500		5,000	
	Bridges and drains	2,000		4,200	
	Bungalows	500		1,500	
	Planting and maintaining trees ...	...		400	
			21,500		34,800
	Chundinabazar to Sálandi River (78 *miles*)—				
	Collecting metal	15,000		15,000	
	Spreading and consolidating ...	3,500		3,000	
	Maintenance, inclusive of petty repairs to berms, slopes, and culverts ..	3,000		5,000	
	Bridges and drains	3,000		6,500	
	Bungalows	500		1,500	
	Planting and maintaining trees ...	...		...	
			25,000		31,000
	Sálandi River to Byturni (17½ *miles*)—				
	Collecting metal	5,000		5,000	
	Spreading and consolidating ...	1,000		1,000	
	Maintenance	800		500	
	Bridges and drains	500		800	
	Bungalows (2)	300		300	
	Planting and maintaining trees ...	...		...	
			7,600		7,600
	Byturni to Brahmini (15 *miles*)—				
	Collecting metal	3,000		4,000	
	Spreading and consolidating ...	800		800	
	Maintenance	400		400	
	Bridges and drains	300		300	
	Bungalow (1)	200		200	
	Planting and maintaining trees ...	...		...	
			4,700		5,700
	Brahmini to Mahánadi at Cuttack (29 *miles*)—				
	Collecting metal	4,000		6,000	
	Spreading and consolidating ...	2,500		3,500	
	Maintenance	2,000		2,000	
	Bridges and drains	1,000		1,000	
	Bungalows (3)	500		500	
	Planting and maintaining trees ...	...		...	
			10,000		13,000
	Carried over ...	...	1,42,570	...	1,79,600

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92.—*continued.*

Head of Classification.	Items.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	1,42,570	...	1,79,600
Metalled and bridged roads —*continued.*	*Orissa Trunk Road, &c.*—concluded. *Cuttack to Ganjam* (75 *miles*)—				
	Collecting metal	12,000		12,000	
	Spreading and consolidating ...	5,000		4,500	
	Maintenance	3,000		3,000	
	Bridges and drains	2,000		3,000	
	Bungalows (7)	1,000		1,500	
	Planting and maintaining trees ...	1,000		1,000	
			24,000		25,000
	Cuttack and Pooree Road (52 *miles*), *with an average width of* 24 *feet of which* 8 *feet are metalled, and with* 49 *bridges and culverts of an aggregate waterway of* 94 *feet*—				
	Collecting metal	10,000		12,000	
	Spreading and consolidating ...	3,000		3,500	
	Maintenance	3,000		2,500	
	Bridges and drains	2,000		2,000	
	Bungalows (6)	800		2,500	
	Planting and maintaining trees ...	1,000		1,000	
			19,800		23,500
	Pilgrim Road (8¾ *miles*), *with an average width of* 18 *feet, of which* 8 *feet are metalled, and with* 5 *bridges and culverts of an aggregate waterway of* 104 *feet*—				
	1*st Section, from Noontikri bridge to north bank of Mahánadi* (3½ *miles*)—				
	Collecting metal	800		1,000	
	Spreading and consolidating ...	400		500	
	Maintenance	300		500	
			1,500		2,000
	2*nd Section*, (5¼ *miles*)—				
	Collecting metal	1,000		1,000	
	Spreading and consolidating ...	500		500	
	Maintenance	200		200	
	Bridges and drains	200		200	
	Planting trees	300		300	
			2,200		2,200
	Ganges and Darjeeling Road from Caragolah to Siliguri (124 *miles*), *with an average width of* 30 *feet, of which* 12 *feet are metalled, and with* 75 *bridges and culverts of an aggregate waterway of* 6,910 *feet*—				
	[*Caragolah to Titalyah* (106 *miles*) *and Titalyah to* 122*nd mile* (16 *miles*) *transferred to the District Boards of Purneah and Julpigoree respectively.*]				
	Carried over ...	...	1,90,070	...	2,32,300

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92.		Estimate, 1890-91.	
		Amount.	Total.	Amount	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	1,90,070	.....	2,32,300
Metalled and bridged roads—*continued.*	*Ganges and Darjeeling Road, &c.*—concluded.				
	123rd, 124th, and part of the 125th mile (2 miles and—feet)—				
	Maintenance	1,500		1,500	
	Inspection bungalow (1) ...	.....	1,500	.....	1,500
	Siliguri Station Feeder Road (4,000 feet), with an average width of 30 feet, of which 12 feet are metalled, and with one bridge of a waterway of 40 feet—				
	Collecting metal	800		800	
	Maintenance				
	Special repairs	.....	800	.....	800
	Road from Kurseong to Mátigara via *Punkabari (18 miles), with an average width of 20 feet, of which 8 feet are metalled, and with bridges and culverts of an aggregate waterway of 1,480 feet*—				
	Collecting metal	4,000		4,000	
	Maintenance	3,000		3,000	
	Bridges (repairs and renewal) ...	7,000		10,000	
	Travellers' sheds (3)	500		3,000	
	Special repairs	4,000	18,500	5,000	25,000
	Road from Mátigara to Darjeeling Hill Cart Road (2 miles), with an average width of 20 feet, of which 10 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of 673 feet—				
	Maintenance	1,500		500	
	Bridges (repairs and renewals) ..	6,000	7,500	5,500	6,000
	Darjeeling Hill Cart Road (49 miles), with an average width of 22 feet, of which 16 feet are metalled, and with 554 bridges and culverts of an aggregate waterway of 5,279 feet—				
	For repairs and maintenance by Darjeeling-Himalayan Railway Company, Limited, including 15 per cent. for supervision	50,000		50,000	
	Reserve for special repairs ...	25,000	75,000	10,000	60,000
	Terai section (8 miles)—				
	Collecting metal	.....		.....	
	Spreading new coating	.....		.....	
	Maintenance	.....		.....	
	Bridges	.....		.....	
	Raising earthen sides	.....		.....	
	Halting shed	.....	.....	.....	.....
	Carried over ...	.....	2,93,370	.....	3,25,600

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92.		Estimate, 1890-91.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	2,93,370	.....	3,25,600
Metalled and bridged roads—*continued.*	*Darjeeling Hill Cart Road, &c.*—concluded.				
	Lower Section (21 *miles*)—				
	Collecting metal	.....		.....	
	Spreading new coating	.....		.....	
	Maintenance ...	.....		.....	
	Bridges	....		.....	
	Halting shed (1)	.....		.....	
	Inspection bungalows (2) ...	450		450	
	Special repairs—repairing revetments and breast walls	.....		.....	
			450		450
	Upper Section (20 *miles*)—				
	Collecting metal	.....		.....	
	Spreading new coating	.....		.....	
	Maintenance	.....		.....	
	Bridges	.....		.....	
	Halting sheds (3)	.....		.....	
	Inspection bungalows (2) ...	500		800	
	Special repairs—repairing revetments and breast walls	.....		.....	
			500		800
	Ghoompahar Forest Road from Ghoom station to Sookiapokri (about 7 miles), with an average width of 14 feet, of which 10 feet are metalled, and with 20 bridges and culverts of an aggregate waterway of 51 feet—				
	Maintenance	2,500		3,000	
	Bridges and culverts	300		500	
	Wooden railing	200		300	
			3,000		3,800
	Diversion of the Hill Cart Road through Kurseong Bazar (1,428 *feet*), *with an average width of 25 feet, of which 12 feet are metalled, and with 4 culverts of an aggregate waterway of 16 feet*—				
	Maintenance	100		100	
	Special repairs	.....		.....	
			100		100
	Road from Naxalbaree to Gareedhura (11⅓ *miles*), *with an average width of 25 feet, of which 10 feet are metalled, and with 29 bridges and culverts of an aggregate waterway of 773 feet*—				
	Collecting metal	2,500		2,500	
	Spreading new coating	1,000		.....	
	Maintenance	2,000		2,000	
	Bridges and culverts	8,000		10,000	
			13,500		14,500
	Carried over ...	.....	3,10,920	.....	3,45,250

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92.		Estimate, 1890-91.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	3,10,920	.....	3,45,250
Metalled and bridged roads —*continued.*	*Road from Teesta Bridge to Sevoke and on to Siliguri (30 miles)—*				
	Metalling	5,000		...	
	Maintenance	5,000		7,000	
	Bridges and culverts (72) ...	5,000		5,000	
	Special repairs ...	5,000		6,000	
	Inspection bungalows (2) with out-houses	200		800	
	Rest-houses (4) and temporary sheds for servants	250		600	
	Halting sheds (2)	150		100	
			20,600		19,500
	Roads at Náráyangany (1¾ miles), with an average width of 36 feet, of which 15 feet are metalled, and with 7 bridges and culverts of an aggregate waterway of 19½ feet—				
	Collection of metal and black laterite	1,000		1,000	
	Spreading and consolidating ...	200		200	
	Maintenance	200		200	
	Planting trees	200		200	
			1,600		1,600
	Calcutta Maidan Roads (12 miles), with an average width of 50 feet, of which all are metalled, and with 56 bridges and culverts of an aggregate waterway of 245 feet—				
	Collecting metal	25,000		30,000	
	Spreading and consolidating ...	4,000		5,500	
	Maintenance	42,300		42,000	
	Repairs to Secretaries' and other walks	1,000		1,000	
			72,300		78,500
	Calcutta Strand Road from Chandpal Ghât to Hastings Bridge (1¾ miles), with an average width of 68 feet, of which 60 feet are metalled, and with 5 bridges and culverts of an aggregate waterway of 26 feet; and new Strand Road from north of Prinsep's Ghât to Marine Officer's quarters at Hastings and 3 cross roads (total length 1,882 feet), with an average width of 60 feet, of which 56 feet are metalled—				
	Collecting metal	9,000		10,000	
	Spreading and consolidating ...	1,500		2,500	
	Maintenance ...	12,000		12,000	
	Repairs to railings along the road ...	500		1,000	
			23,000		25,500
	Carried over ...	.....	4,28,420	.....	4,70,350

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92.		Estimate, 1890-91.	
		Amount.	Total	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward	.....	4,28,420	.....	4,70,350
Metalled and bridged roads—*continued.*	*Burhee to Hazáribágh* (23 *miles*), *with a width varying from* 16 *to* 20 *feet, of which* 8 *feet are metalled, and with* 73 *bridges and culverts of an aggregate waterway of* 910 *feet* 3 *inches*—				
	Collecting metal	4,000		... ..	
	Spreading and consolidating ...			.....	
	Maintenance			5,000	
	Bridges and drains	300		300	
	Bungalows and cooly huts	200		200	
	Planting and maintaining trees ...	200		200	
			4,700		5,700
	Hazáribágh and Bagodar Road (33 *miles*), *with an average width of* 21 *feet, of which* 8 *feet are metalled, and with* 83 *bridges and culverts of an aggregate waterway of* 924 *feet*—				
	Collecting metal	3,000		3,000	
	Spreading and consolidating ...	2,330		2,250	
	Maintenance	3,000		3,000	
	Bridges and drains	400		200	
	Bungalows and huts	200		200	
	Planting and maintaining trees ...	450		300	
			9,380		8,950
	Giridih and Doomree Road (26 *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 73 *bridges and culverts of an aggregate waterway of* 537 *feet*—				
	Giridih to Grand Trunk Road (26 *miles*)—				
	Collecting metal	2,000		2,500	
	Spreading and consolidating ...	1,500		2,000	
	Maintenance	1,500		2,000	
	Bridges and drains	350		500	
	Inspection bungalows, &c. ..	200		200	
	Planting and maintaining trees ...	100		100	
			5,650		7,300
	Barákar and Purulia Road 46 *miles*), *with an average width of* 24 *feet, of which* 8 *to* 14 *feet are metalled, and with* 84 *bridges and culverts of an aggregate waterway of* 1,077 *feet*—				
	Barákar to Damoodar (4 *miles*)—				
	Collecting metal	800		1,500	
	Spreading and consolidating ...	300		500	
	Maintenance	200		200	
	Bridges and culverts	100		100	
	Planting and maintaining trees ...	50		50	
			1,450		2,350
	Carried over ...	...	4,49,600	.....	4,94,650

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92.		Estimate, 1890-91.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,49,600	...	4,94,650
Metalled and bridged roads —*continued.*	*Barákar and Purulia Road, &c.*—concluded.				
	1*st Section* (17 *miles*)—				
	Collecting metal ...	1,500		2,000	
	Spreading and consolidating ...	700		1,000	
	Maintenance	1,000		1,600	
	Bridges and drains	300		300	
	Bungalows	400		500	
	Planting and maintaining trees ...	400		400	
			4,300		5,800
	2*nd Section* (25 *miles*)—				
	Collecting metal	2,000		2,500	
	Spreading and consolidating ...	800		1,000	
	Maintenance	2,000		3,000	
	Bridges and drains	300		300	
	Bungalows	300		300	
	Planting and maintaining trees ...	600		600	
			6,000		7,700
	Churra and Amundi Road (8¼ *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 9 *culverts of an aggregate waterway of* 50 *feet*—				
	Collecting metal	1,500		650	
	Spreading and consolidating ...	800		...	
	Maintenance	1,000		1,200	
	Bridges and drains	100		100	
	Planting and maintaining trees ...	400		300	
			3,800		2,250
	Madhuban Branch Road (3 *miles*), *with an average width of* 15 *feet, of which* 8 *feet are metalled, and with* 8 *culverts of an aggregate waterway of* 190 *feet*—				
	Collecting metal	200		300	
	Spreading and consolidating ...	200		200	
	Maintenance	250		250	
			650		750
	Pareshnath Hill Road (6¾ *miles*), *with an average width of* 8 *feet, of which* 8 *feet are metalled, and with* 35 *bridges and culverts of an aggregate waterway of* 180 *feet*—				
	Maintenance	600		600	
			600		600
	Carried over ...	...	4,64,950	...	5,11,750

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92.		Estimate, 1890-91.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,64,950	...	5,11,750
Metalled and bridged roads —*continued.*	*Hazáribágh and Ranchee Road* (56½ *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 196 *bridges and culverts of an aggregate waterway of* 1,943 *feet*—				
	1*st Section from Hazáribágh to Mandu* (16 *miles*)—				
	Collecting metal	1,600		500	
	Spreading and consolidating ...	1,000		1,000	
	Maintenance	1,500		1,500	
	Bridges and drains	400		200	
	Bungalows and huts, &c. ...	500		300	
	Planting and maintaining trees ...	300		300	
			5,300		3,800
	2*nd Section from Mandu to Ramghur* (12 *miles*)—				
	Collecting metal	1,000		700	
	Spreading and consolidating ...	650		...	
	Maintenance	1,500		2,000	
	Bridges and drains	300		200	
	Bungalows and huts, &c. ...	400		200	
	Planting and maintaining trees ...	250		200	
			4,100		3,300
	3*rd Section from Ramghur to Chota Paloo* (10 *miles*)—				
	Collecting metal	700		..	
	Spreading and consolidating ...	300		...	
	Maintenance	1,000		1,500	
	Bridges and drains	300		200	
	Bungalows and huts, &c. .	200		200	
	Planting and maintaining trees ...	100		100	
			2,600		2,000
	4*th Section from Chota Paloo to Ranchee* (18½ *miles*)—				
	Collecting metal	2,500		2,000	
	Spreading and consolidating ...	1,500		650	
	Maintenance	2,000		2,500	
	Bridges and drains	300		100	
	Bungalows and huts, &c. ...	200		100	
	Planting and maintaining trees ...	300		300	
			6,800		5,650
	Carried over ...	...	4,83,750	...	5,26,500

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,83,750	...	5,26,500
Metalled and bridged roads —*continued.*	*Ranchee and Chybassa Road* (81 *miles*), *with an average width of* 20 *feet, of which feet are metalled, and with bridges and culverts of an aggregate waterway of feet—*				
	1*st Section from Ranchee to Khoonti* (23 *miles*)—				
	Collecting metal	500		2,500	
	Spreading and consolidating ...	..			
	Maintenance	2,000			
	Bridges and drains	1,000			
	Bungalows and huts, &c. ...	200			
	Planting and maintaining trees ...	400			
			4,100		2,500
	2*nd Section from Khoonti to Bandgaon* (17 *miles*)—				
	Collecting metal	850		1,000	
	Spreading and consolidating ...	600			
	Maintenance ...	1,000			
	Bridges and drains	500			
	Bungalows and huts, &c. ...	500			
	Planting and maintaining trees ...	1,000			
			4,450		1,000
	3*rd Section from Bandgaon to Chukradharpore* (26 *miles*)—				
	Collecting metal ...	...		1,000	
	Spreading and consolidating ...	...			
	Maintenance	1,000			
	Bridges and drains	...			
	Bungalows and huts, &c. ...	..			
	Planting and maintaining trees ..	...			
			1,000		1,000
	4*th Section from Chukradharpore to Chybassa* (15 *miles*)—				
	Collecting metal	...		1,000	
	Spreading and consolidating ...	...			
	Maintenance ...	1,500			
	Bridges and drains	...			
	Bungalows and huts, &c. ...	...			
	Planting and maintaining trees ...	...			
			1,500		1,000
	Ranchee and Purulia Road (74¼ *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 244 *bridges and culverts of an aggregate waterway of* 1,890 *feet—*				
	1*st Section from Ranchee to Toolin from* 74¼*th mile to* 36*th mile* (39¼ *miles*)—				
	Collecting metal	2,000		350	
	Spreading and consolidating ...	1,200		250	
	Maintenance	3,000		3,700	
	Bridges and drains	650		500	
	Bungalows and huts, &c. ...	500		575	
	Planting and maintaining trees ...	500		425	
			7,850		5,800
	Carried over ...	...	5,02,650	...	5,37,800

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92.		Estimate, 1890-91.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	5,02,650	...	5,37,800
Metalled and bridged roads—*concluded.*	*Ranchee and Purulia Road, &c.*—continued.—*2nd Section from Toolin to Purulia from the 35th mile to 2½ mile (32½ miles)*—				
	Collecting metal	5,500		4,500	
	Spreading and consolidating ...	2,000		1,500	
	Maintenance	5,000		4,000	
	Bridges and drains	500		400	
	Bungalows and huts, &c. ...	500		800	
	Planting and maintaining trees ...	1,000		600	
			14,500		11,800
	Reserve at the disposal of Government for unforeseen charges ...	80,000		81,150	
			80,000		81,150
Raised and bridged and unmetalled roads.	*Lake Road at Hazáribágh (6 miles)*—				
	Maintenance	1,000		1,000	
			1,000		1,000
	Road from Chass to Goolbera (—miles)—				
	Maintenance	2,000		1,000	
	Bridges and drains	200		300	
	Bungalows and huts	400		500	
	Planting and maintaining trees ...	500		500	
			3,100		2,300
	Cuttack and Sonepore Road, from Cuttack viâ *Sonepore to the Central Provinces (130 miles)*—				
	Maintenance	8,000		12,000	
	Bungalows (14)	2,000		3,000	
			10,000		15,000
	Cuttack and Sumbulpore Road, from Cuttack viâ *Angul to the boundary of the Central Provinces (110 miles)*—				
	Maintenance	5,000		8,000	
	Bungalows (7)	1,000		2,000	
			6,000		10,000
	Teesta and Dhubri Road, 2nd portion (20 miles)—				
	Maintenance	1,000		1,000	
	Bridges	...		500	
	Inspection bungalows	...		200	
			1,000		1,700
	Carried over ...	...	6,18,250	...	6,60,750

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92.		Estimate, 1890-91.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	6,18,250	...	6,60,750
Raised and bridged and unmetalled roads—*continued.*	*Kurigram Cart Road* (8 *miles*)—				
	Maintenance	300	300	300	300
	Road from Darjeeling to Sevoke—				
	Darjeeling to Teesta Bridge viâ *Runjeet, exclusive of the portion lying within the Darjeeling Municipality* (17—3¼=13¾ *miles*)—				
	Maintenance	2,000		3,000	
	Bridges	1,000		500	
	Special repairs—repairs to revetments and breast-walls	2,000	5,000	1,500	5,000
	Short cuts on the new Cart Road to Darjeeling (6 *miles*)—				
	Maintenance	1,500		1,500	
	Special repairs	2,000	3,500	2,000	3,500
	Road from Jore Bungalow to Teesta viâ *Peshok* (18 *miles*)—				
	Maintenance	2,000		1,500	
	Bridges	500		500	
	Special repairs—repairs to revetments and breast-walls	2,000		2,000	
	Halting sheds (3)	200		200	
	Rest-house (1) and rustic-house (1)...	200	4,900	600	4,800
	Road from Jore Bungalow to Sinchal (2 *miles and* 1,380 *yards*)—				
	Maintenance	500		700	
	Special repairs	200	700	300	1,000
	Old Military Road from Jore Bungalow to Kurseong (18 *miles*)—				
	Maintenance	1,000		1,000	
	Bridges	500		500	
	Special repairs—repairs to revetments and breast-walls	1,000		1,000	
	Bungalows	...	2,500	...	2,500
	Carried over ...	...	6,35,150	...	6,77,850

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.
		Rs.	Rs.	Rs.	Rs.
	Communications—*continued.*				
	Brought forward ...	.....	6,35,150	.....	6,77,850
Raised and bridged and unmetalled roads—*concluded.*	*Maintenance of the Darjeeling Frontier Roads—*				
	Teesta Bridge to Jellep—				
	I.—Teesta bridge to Rishi *viâ* Kalimpong (26 miles)—				
	Maintenance	4,000	4,000	4,000	4,000
	II.—The Edgar road to Thibet from Rishi to the Jellep (34 miles)—				
	Maintenance	6,000		3,000	
	Inspection bungalows (4) ...	.....	6,000	1,400	4,400
	Road from Rhenock to Guntuk (22 miles)—				
	Maintenance	4,000	4,000	.....	.....
	Daling Road—				
	Rikisoom Junction to Jungeeguard (29 miles), including bridge on the Chil—				
	Maintenance	3,000	3,000	1,500	1,500
	Link road connecting the Rishi and Jungeeguard Road—				
	Maintenance	200	200	.....	.....
	Nepaul Frontier Road—				
	I.—Dhudia Jhora to Sewana Bustee (24 miles)—				
	Maintenance	2,000	2,000	2,000	2,000
	II.—Sewan Bustee to Philloot (38 miles)—				
	Maintenance	3,000	3,000	3,500	3,500
Accommodation for travellers.	Staging bungalows on the Grand Trunk Road at—				
	Doomree	200		250	
	Bagodar	100		100	
	Sasseram	200		.....	
	Dehree	150	650	.....	350
	Ditto on the Patna and Gya Road at—				
	Gya	100	100	50	50
	Ditto on Burhee to Hazáribágh Road at—				
	Hazáribágh...	100	100	300	300
	Ditto on Giridíh and Doomree Road at—				
	Giridíh	200	200	200	200
	Carried over ...	.....	6,58,400	.....	6,94,150

GOVERNMENT OF BENGAL.

PART II—*continued*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*continued.*

Head of Classification.	Items.	Estimate, 1891-92.		Estimate 1890-91.	
		Amount.	Total.	Amount.	Total.
		Rs.	Rs	Rs.	Rs.
	Communications—*concluded.* Brought forward ..	.....	6,58,400	.....	6,94,150
Accommodation for travellers—*concluded.*	Staging bungalows on Orissa Trunk Road at—				
	Oolaberiah	200		400	
	Midnapore	.....		... .	
	Jellasore*	.....		500	
	Balasore	150		300	
	Bhuddrukh	100		100	
	Cuttack	250		250	
			700		1,550
	Ditto on Cuttack and Pooree Road at—				
	Pooree	250		250	
			250		250
	Ditto on Ganges and Darjeeling Road at—				
	Siliguri	500		500	
			500		500
	Ditto on the road from Kurseong to Siliguri *viâ* Punkabari at—				
	Punkabari	250		250	
			250		250
	Ditto Darjeeling Hill Cart Road at—				
	Kurseong	300		300	
	Choonbatty	300		300	
			600		600
	Ditto on Pareshnath Hill Road at—				
	Pareshnath Hill	300		350	
			300		350
	Staging bungalow at—				
	Madhupur	100		.....	
			100		.. ...
	Bhágalpur	100		.....	
			100		.....
	Doomka (half of bungalow No. 7) ...	500		.....	
			500		.....
	Purulia	200		150	
			200		150
	Ranchee	100		100	
			100		100
	Kawnea	380		200	
			380		200
	Ronglichu	440		.....	
			440		.....
	Gnatong	440		... ..	
			440		.....
	Sedon Chin	440		.....	
			440		.....
	Nárâyanganj	400		200	
			400		200
	Burrisal	200		200	
			200		200
	Mymensingh	100		.....	
			100		.....
	Chittagong	100		1,000	
			100		1,000
	Juldea (*sanitarium*)	200		250	
			200		250
	Jumboo	300		250	
			300		250
	Total Communications ...	.....	6,65,000	.....	7,00,000

* Abolished.

GOVERNMENT OF BENGAL.

PART II—*concluded.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92—*concluded.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1891-92. Ordinary.	Estimate, 1891-92. Quadrennial.	Estimate, 1891-92. Total.	Estimate, 1890-91. Amount.	Estimate, 1890-91. Total.	Quadrennial repairs when last executed.
		Miscellaneous Public Improvements.	Rs.	Rs.	Rs.	Rs.	Rs.	
Harbour and Navigation	Presidency	Maintaining the river bank within the precinct of Nawab Ali Kudr Bahadur's Palace at Moorshedabad	5,400	...	5,400	5,000	5,000	Not stated.
	Orissa ...	Repairs to cross road at Chandbally						
		Ditto to Strand ditto at ditto ...				5,000		
		Ditto to revetment at ditto ...						
		Ditto to Marine residence at ditto						Built in 1881.
		Ditto to Custom Officer's residence at ditto	5,000	...				Built in 1882.
		Ditto to roads and buildings at Jumboo				200		
		Ditto to temporary buildings at Hookitollah				2,000		
		Ditto to refuge-house at ditto ..				500		Not stated.
		Ditto to roads at ditto ...				500		
		Ditto to temporary buildings at Shortt's Island	1,300	...	6,300	1,000	9,200	
		Protective embankment—						
	Rajshahye	Teesta spurs at Julpigoree ..	500	...		200		
		Embankment with three sluice gates along the bank of the Ichamutty river at Pubna ...	500	...	1,000	...	200	
	Patna ...	Repairs to the protective works along the river bank at Mozufferpore	350	...	350	...	..	Built in 1889-90.
Light-house	Orissa ...	Repairs to the Light-house at Shortt's Island	200	...	200	200	200	
	Chittagong	Light-house and out-houses attached at Kutubdea ...	...	500*		...		1885-86.
		Light-beacons and light-keeper's house at Norman's Point ...	300*	...	800	...	...	Not stated
Miscellaneous	Calcutta...	Maintaining Eden Gardens, Maidan conservancy, and planting and maintaining trees on the Maidan, &c., including electric light and band ...	40,000	...	40,000	40,000	40,000	
	Presidency	Quarantine camping ground at Diamond Harbour ...	...	50		...		Not stated.
		Maintaining Government lands at the civil station of Khoolna ...	500	...	550	...	...	
	Dacca ...	Maintaining Government lands at Naraingunge	200	...		200		Acquired in 1885-86.
		Planting and maintaining trees ...	200	...		200		
		Maintaining the embankment at Bhola	300	...		...		
		Ditto at Rajbari, including levelling and dressing compounds and drains	500	...	1,200	...	400	
		Total Mis. Pub. Impts. ...	...	...	55,800	...	55,000	
		Deduct amount of contribution ...	...	...	800	...	...	
		Balance chargeable to Provincial Services	...	...	55,000	...	55,000	

* To be met from Contribution.

ABSTRACT OF PART II OF PRO

CIVIL

Divisions.	Administration.							Minor Departments.		Law and Justice.			Ecclesias	
	Land Revenue Buildings.		Excise Buildings.	Residence for Local Government.	Secretariat offices.	Board of Revenue Buildings.	Stamps and Stationery.	Museum Buildings.	Monuments and Antiquities.	High Court Buildings.	Small Cause Court Buildings.	District (Sub-divisional) Court Buildings.	Lord Bishop's Palace.	Churches.
	Court-houses, Treasuries, and Record-rooms.	Circuit-houses.												
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Division ...	7,000	2,600	1,800	...	...	...	...	...	...	...	1,400	8,000	...	150
Burdwan " ...	18,500	2,400	150	...	...	...	...	...	...	...	...	6,800	...	2,500
Rajshahye " ...	18,000	2,300	50	6,300	2,300	...	...	...	15	...	...	7,800	...	600
Dacca " ...	14,200	1,200	900	...	...	...	...	...	...	...	850	4,400	...	2,850
Chittagong " ...	6,500	5,400	...	...	...	...	...	...	...	...	...	3,000	...	600
Patna " ...	4,500	2,600	1,000	...	...	...	...	...	1,000	...	...	10,150	...	200
Bhágalpur " ...	4,500	500	200	...	...	...	...	...	...	...	100	8,300	...	700
Orissa " ...	6,000	2,500	500	...	...	...	...	...	50	...	...	2,750	...	400
Chota Nagpore " ...	10,200	2,600	...	...	...	...	...	...	...	...	...	1,600	...	300
Calcutta ...	...	...	500	20,000	16,300	4,000	1,500	2,000	...	2,500	700	...	500	13,500
Total ...	89,400	22,100	4,600	26,300	18,600	4,000	1,500	2,000	1,065	2,500	3,050	52,800	500	21,800

VINCIAL BUDGET FOR 1891-92.

BUILDINGS.

TICAL.	JAILS.					MIDICAL.					MISCELLANEOUS.					
Burial grounds.	Central Jails.	District Jails.	Lock-ups.	Police.	Government Colleges and Schools.	Hospitals and Dispensaries.	Lock-hospitals.	Medical Colleges and Schools.	Lunatic Asylums.	Customs Buildings.	Registration.	Miscellaneous or general.	Public Works Buildings.	Total for 1891-92.	Total for 1890-91.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
1,600	...	4,300	2,000	4,000	2,730	300	...	...	400	1,000	...	8,000	200	44,980	41,610	
550	500	7,300	1,700	6,150	9,400	...	...	...	...	...	300	600	2,050	58,900	62,480	
500	3,000	7,100	400	1,650	7,900	800	...	...	...	...	700	1,900	450	61,765	76,920	
700	3,000	3,400	300	1,100	5,100	...	...	200	200	...	1,150	...	400	39,950	24,190	
500	...	6,300	600	3,200	5,200	...	...	...	...	800	600	...	650	33,350	23,970	
1,100	700	3,300	2,000	3,225	500	...	...	...	100	...	400	5,100	950	36,825	64,800	
705	8,000	8,000	2,550	2,600	4,000	400	...	...	...	...	...	1,350	425	42,330	41,100	
300	...	3,800	1,400	1,800	2,650	2,000	...	...	700	...	...	...	...	24,850	23,550	
800	500	400	300	6,000	4,200	...	...	...	...	...	350	800	1,750	29,800	15,630	
...	...	4,900	...	11,400	20,500	14,000	2,300	3,000	5,500	1,000	...	2,300	850	1,27,250	1,13,250	
6,755	15,700	48,800	11,250	41,125	62,180	17,500	2,300	3,200	6,900	2,800	3,500	20,050	7,725	5,00,000	4,87,500	

ABSTRACT OF PART II OF PROVIN

COMMUNI

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
Metalled and Bridged Roads.			Rs.	Rs.
Grand Trunk Road	Metalled ...	175	52,500	300
Old Grand Trunk Road	Ditto ...	3	2,800	933
Patna Branch Road	Ditto ...	1½	1,700	1,133
Dinapore to Bankipore	Ditto ...	$7\frac{577}{1320}$	6,570	778
Lake Road at Motiharee	Ditto ...	$1\frac{67}{528}$	2,000	1,774
Midnapore to Raneegunge	Ditto .	36	8,200	227
Orissa Trunk Road	Ditto ...	306½	92,800	302
Cuttack to Pooree	Ditto ...	52	19,800	380
Pilgrim Road	Ditto ...	8¾	3,700	422
Ganges and Darjeeling Road	Ditto ...	2	1,500	750
Siliguri Station Feeder Road	Ditto ..	$\frac{25}{33}$	800	1,056
Kurseong to Mátigara	Ditto ...	18	18,500	1,028
Mátigara to Darjeeling Hill Cart Road	Ditto ...	2	7,500	3,750
Darjeeling Hill Cart Road	Ditto ...	49	75,950	1,550
Ghoompahar Forest Road	Ditto ...	7	3,000	428
Diversion to Hill Cart Road through Kurseong Bazar ...	Ditto ...	$\frac{119}{440}$	100	369
Naxalbaree to Gareedhura	Ditto ...	11½	13,500	1,191
Teesta to Siliguri	Ditto ...	30	20,600	686
Roads at Náráyanganj	Ditto , ..	1⅔	1,600	960
Calcutta Maidan Roads	Ditto ...	12	72,300	6,025
Ditto Strand Road	Ditto ...	$2\frac{981}{2640}$	23,000	10,918
Burhee to Hazáribágh	Ditto ...	23	4,700	204
Hazáribágh and Ranchee Road	Ditto ...	56½	18,800	332
Ditto to Bagodar	Ditto ...	33	9,380	284
Giridíh to Doomree	Ditto	26	5,650	217
Barákar to Purulia	Ditto ...	46	11,750	255
Churra and Amundi Road	Ditto ...	8¼	3,800	460
Madhuban Branch Road	Ditto ...	3	650	216
Pareshnath Hill Road	Ditto ...	6¾	600	88
Ranchee and Chybassa Road	Ditto	81	11,050	136
Ditto and Purulia Road	Ditto ...	71¾	22,350	311
Reserved for special repairs at the disposal of Government ...	.....	...	80,000	...
Total ...	.....	...	5,97,150	...
Raised and Bridged and Unmetalled Roads.				
Lake Road at Hazáribágh	Unmetalled ...	6	1,000	166
Chass to Goolbera	Ditto ...	...	3,100	...
Cuttack and Sonepore Road	Ditto ...	130	10,000	77
Ditto and Sumbulpore Road	Ditto ...	110	6,000	54
			20,100	...
Carried over ...	... ..	...	5,97,150	...

CIAL BUDGET FOR 1891-92—*continued.*

CATIONS.

Distribution of Grants for Repairs to Roads by Commissionerships.										Reserve for special repairs.
Burdwan.	Presidency.	Rajshahye.	Dacca.	Chittagong.	Patna.	Bhágalpur.	Orissa.	Chota Nagpore.	Calcutta.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	22,600	...	...	29,900	...	...
2,800	...	...	...	...	...	...	...	...	...	...
...	...	...	..	...	1,700	...	...	...	...	...
...	...	...	...	...	6,570	...	...	...	...	...
...	...	...	...	...	2,000	...	...	...	...	...
8,200	...	...	...	...	...	...	...	...	...	...
21,500	...	...	...	...	...	...	71,300	...	...	...
...	...	...	...	...	...	...	19,800	...	...	...
...	...	...	...	...	...	...	3,700	...	...	...
...	...	1,500	...	...	...	...	...	...	...	...
...	...	800	...	...	...	...	...	...	...	...
...	...	18,500	...	...	...	...	...	...	...	...
...	...	7,500	..	...	...	...	...	...	...	...
...	...	75,950	...	...	...	...	...	...	...	...
...	...	3,000	...	...	...	...	...	...	...	...
...	...	100	...	...	...	...	...	...	...	...
...	...	13,500	...	...	...	...	...	...	...	...
...	...	20,600	...	...	...	...	...	...	...	...
...	...	...	1,600	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	72,300	...
...	...	...	...	...	...	...	...	...	23,000	
...	...	...	...	...	...	...	...	4,700	...	...
...	...	...	...	...	...	...	...	18,800	...	...
...	...	...	...	...	...	...	...	9,380	...	...
...	...	...	...	...	...	...	...	5,650	..	...
1,450	...	...	...	...	...	...	...	10,300	...	...
...	...	...	...	...	...	...	...	3,800	...	...
...	...	...	...	...	...	...	...	650	...	...
...	...	...	...	...	...	...	...	600	..	...
...	...	...	...	...	...	...	...	11,050	...	...
...	...	...	...	...	...	...	...	22,350	...	...
...	...	...	...	...	...	...	...	...	...	80,000
33,950	...	1,41,450	1,600	...	32,870	...	94,800	1,17,180	95,300	80,000
...	...	...	...	...	...	...	...	1,000	...	...
...	...	...	...	...	...	...	...	3,100	...	...
...	...	...	...	...	...	...	10,000	...	...	...
...	...	...	...	...	...	...	6,000	...	...	...
...	...	...	...	...	...	...	16,000	4,100	..	...
33,950	...	1,41,450	1,600	...	32,870	...	94,800	1,17,180	95,300	80,000

GOVERNMENT

ABSTRACT OF PART II OF PROVIN

COMMUNI

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
			Rs.	Rs.
Brought forward ...	.....	...	5,97,150	...
Raised and Bridged and Unmetalled Roads—concluded.				
Brought forward ...	...	...	20,100	...
Teesta to Dhubri	Unmetalled ...	20	1,000	50
Kurigram Cart Road	Ditto .	8	300	37
Darjeeling to Teesta Bridge	Ditto ...	13¾	5,000	363
Short Cart Road (part of Hill Cart Road) ...	Ditto ...	6	3,500	583
Jore Bungalow to Teesta	Ditto ..	18	4,900	272
Ditto to Sinchal	Ditto ...	2 68/68	700	251
Ditto to Kurseong	Ditto ...	18	2,500	139
Darjeeling Frontier Roads	Ditto ...	173	22,200	128
Total ...	... ..	...	60,200	
Accommodation of Travellers.				
On Grand Trunk Road	... ..	...	650	
„ Patna and Gya Road	.. ...	...	100	
„ Burhee to Hazáribágh	.....	...	100	
„ Giridíh and Doomree Road	.....	...	200	
„ Orissa Trunk Road	.....	...	700	
„ Cuttack and Pooree Road	.. ...	...	250	
„ Ganges and Darjeeling Road	.....	...	500	
„ Kurseong to Siliguri Road	.....	...	250	
„ Darjeeling Hill Cart Road	.....	...	600	
„ Pareshnath Hill Road	.....	...	300	
At Madhupur	... ..	...	100	
„ Bhágalpur	. ...	...	100	
„ Doomka	.....	...	500	
„ Kawnea	.....	...	380	
„ Gnatong	.....	...	440	
„ Ronglichu	.....	...	440	
„ Sedonchin	.....	...	440	
„ Chittagong	.....	...	100	
„ Juldia	.....	...	200	
„ Náráyanganj	.....	...	400	
„ Burrisal	.....	...	200	
„ Mymensingh	.....	...	100	
„ Purulia	.....	...	200	
„ Ranchee	.....	...	100	
„ Jumboo	.....	...	300	
Total ...	.....	...	7,650	
TOTAL COMMUNICATIONS ...	.....		6,65,000	

CIAL BUDGET FOR 1891 92—*continued.*

CATIONS—*concluded.*

Distribution of Grants for Repairs to Roads by Commissionerships.										Reserve for special repairs.
Burdwan.	Presidency	Rajshahye.	Dacca.	Chittagong.	Patna.	Bhágalpur.	Orissa.	Chota Nagpore	Calcutta.	
Rs. 33,950	Rs. ...	Rs. 1,41,450	Rs 1,600	Rs. ...	Rs. 32,870	Rs. ...	Rs. 94,800	Rs. 1,17,180	Rs. 95,300	Rs. 80,000
...	...	...	...	..	...	...	16,000	4,100	...	...
...	...	1,000	...	...	...	...	..	...	...	...
...	...	300	...	...	...	...	...	...	.	...
...	...	5,000	..	...	..	...	...	...	...	...
...	...	3,500	...	...	...	...	...	...	...	...
...	...	4,900	...		...	...	...	...	...	...
...	..	700	...	...	...	...	.	...	...	.
...	...	2,500	...	...	...	..	...	...	...	...
...	...	22,200			...	...	...	...	...	...
...	.	40,100	...	...		...	16,000	4,100	...	...
...	...	...	...	...	350	. .	...	300	...	...
...	...		..	..	100	...		...	...	...
...	...	...	...	...	...	...	...	100	...	...
	...	...	...		...	...	...	200	...	...
200	...	...	...	...	...	...	500	...	...	...
...	..	...	...	...	...	..	250	...	...	...
...	...	500	...	...	...	...	...	...	...	...
...	...	250	...	...	...	...	...	...	...	...
. .	...	600	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	300	...	...
...	...	...	...	...	...	100	...	...	...	...
...	...	...	...	...	...	100	...	...	...	...
...	...	..	...	...	...	500	...	...	...	...
...	...	380	...	...	...	...	...	. .	...	...
...	...	440	...	...		...	...	...	...	...
...	...	440	...	...	...	...	...	...	...	...
...	...	440	...	...	...	...	...	...	...	...
...	...	...	...	100		...	..	...	...	...
...	...	. .	...	200	...	...	...	.	...	...
...	...	...	400	...	...	...	...	...	...	...
..	...		200	...	...	...	...	...	...	...
...	...	...	100	...	...		...	...	...	...
...	...	..	..	...	...	...	...	200	...	...
...	...	..	...	...	...	...	...	100	...	...
...	...	...	...	...	...	...	300	...	...	...
200	...	3,050	700	300	450	700	1,050	1,200	...	...
34,150	...	1,84,600	2,300	300	33,320	700	1,11,850	1,22,480	95,300	80,000

GOVERNMENT OF BENGAL.

ABSTRACT OF PART II OF PROVINCIAL BUDGET FOR 1891-92—*concluded.*

MISCELLANEOUS PUBLIC IMPROVEMENTS.

DIVISIONS.	Harbour and Navigation.	Light-houses.	Miscellaneous.	Total.	Deduct contribution.	Net total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency	5,400	...	550	5,950	...	5,950
Rajshahye	1,000	...	...	1,000	...	1,000
Dacca	...	...	1,200	1,200	...	1,200
Chittagong	...	800	...	800	800	...
Patna	350	...	..	350	...	350
Orissa	6,300	200	...	6,500	...	6,500
Calcutta	...	...	40,000	40,000	...	40,000
Total	13,050	1,000	41,750	55,800	800	55,000

GOVERNMENT OF BENGAL.

PART III.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1891-92.

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction.	Rs.	Rs.	Rs.	Rs.	Rs.
		Chief Engineer.					
	2	Chief Engineer, 1st class ...	2,500	5,000			
		Military pay of one Lieut.-Colonel ...	.....	244			
		Presidency house-rent	.. ...	. ...			
2	2			5,244	62,928		57,648
1	2	Assistant to Chief Engineer, Executive Engineer, 3rd grade	700	1,400			
		Presidency allowance	100	200			
		Ditto house-rent	45	90			
		Local allowance	100	200			
				1,890			
2	1	Assistant to Chief Engineer, Executive Engineer, 4th grade	.....	600			
		Presidency allowance	.....	100			
		Ditto house-rent	.....	45			
		Local allowance	.....	100			
				845			
3	3			2,735	32,820		32,220
	1	Executive Engineer, 4th grade, on special duty	.....	600			
		Presidency allowance	.....	100			
		Ditto house-rent	.....	45			
	1			745	8,940		.....
57	57	Clerks from Rs. 30 to Rs. 550 ...	.....	6,879			
10	10	Draftsmen from Rs. 40 to 175 ...	.....	870			
53	53	Duftries, peons and other servants ...	.....	455			
120	120			8,204	98,448		96,276
		Temporary office establishment ...	.....	.....	1,364		3,000
		Deputation allowances, &c., of clerks proceeding on tour with the Lieutenant-Governor	.....	.....	2,500		2,500
		Total Salaries ...	.....	.....	2,07,000		1,91,644
		Carried over ...	.....	.....	2,07,000		1,91,644

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Direction—*continued.*					
		Brought forward ...	.....	.....	2,07,000		1,91,644
		Chief Engineer.—concluded.					
		Travelling allowance	.....	.....	5,000		5,000
		Contingencies ... ... / Postage	.....	.....	20,000		15,000
		Total ...	.....	.....	.....	2,32,000	2,11,644
		Deduct as chargeable to the Irrigation and Railway Branches ...	.....	.....	.....	1,54,666	1,39,048
		Total, Chief Engineer ...	.....	.....	.....	77,334	72,596*
		Superintending Engineers.					
2	2	Superintending Engineers, 3rd class .	1,100	2,200			
2	2			2,200	26,400		26,400
2	.....	Personal Assistants, Assistant Engineers, 1st grade	.....	.....			
2	.....			.....			12,000
		Presidency house-rent for two Superintending Engineers	.....	120			
		Presidency allowance and house-rent for Personal Assistants	.....	.....			
					1,440		3,360
		Carried over ...	.....	.....	27,840		41,760
		Carried over ...	.....	.....	.....	77,334	72,596

* This includes Rs. 2,048 on account of the difference between Rs. 70,548, the share of the cost of the Secretariat Establishment debitable to the Railway branch, and Rs. 68,500 which have been provided in the Railway budget for 1890-91. The amount will be written back to the Railway budget in the Revised Estimate for 1890-91.

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	77,334	72,596
		Superintending Engineers—concluded.					
		Brought forward ...	.....	.....	27,840		41,760
13	13	Clerks from Rs. 30 to Rs. 240 ...	.....	1,280			
3	3	Draftsmen and estimators ...	.....	169			
8	8	Duftries and peons ...	.....	60			
24	24			1,509	18,108		18,168
		Temporary office establishment ...	.....	.....	3,144		2,724
		Total Salaries ...	.....	.....	49,092		62,652
		Contribution to be paid to the Irrigation Branch for supervision of buildings and roads works to be carried out in the Irrigation Divisions during the year	.....	.....	8,000		5,000
		Grand Total, Salaries ...	.....	.....	57,092		67,652
		Travelling allowances	.....	.....	5,200		5,700
		Contingencies	.....	.....	1,800		1,800
		Postage					
		Total Superintending Engineers ...	.....	.....		64,092	75,152
		Grand Total, Direction ...	.....	.....		1,41,426	1,47,748
		Construction.					
		Engineer Establishment.					
2	2	Executive Engineers, 1st grade ...	950	1,900			
2	2	Ditto ditto, 2nd „ ...	800	1,600			
1	1	Ditto ditto, 3rd „ ...	700	700			
...	1	Ditto ditto, 4th „ ...	600	600			
10	10	Assistant ditto, 1st „ ...	500	5,000			
3	2	Ditto ditto, 2nd „ ...	350	700			
...	2	Ditto ditto, 3rd „ ...	250	500			
18	20			11,000	1,32,000		1,23,000
		Leave allowances drawn in India ...	.....	.....	*18,733		.....
		Presidency allowance for one Engineer	.....	100			
		Presidency house-rent to two Engineers	45	90			
				190	2,280		4,440
		Total, Engineer Establishment ...	.....	.....	.....	1,53,013	1,27,440
		Carried over ...	.....	.....	.....	1,53,013	1,27,440

* This amount includes—

	Rs.
Pay and leave allowances of Mr. Cotton	8,310
Pay of Mr. Sills for two months	1,600
Furlough allowance and pay of Mr. Jackson and Baboo A. N. Mookerjia	8,823
	18,733

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate, 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	.....	.....	1,53,013	1,27,440
		Upper Subordinate Establishment.					
2	3	Sub-Engineers, 1st grade ...	400	1,200	(a)15,300		
...	1	Ditto, 2nd „ ...	.....	300			
5	4	Ditto, 3rd „ ...	250	1,000			
6	6	Supervisors, 1st „ ...	200	(b) 1,120			
9	8	Ditto, 2nd „ ...	150	(b) 1,150	73,800		
19	21	Overseers, 1st „ ...	100	2,100			
9	6	Ditto, 2nd „ ...	80	480			
50	49				89,100		87,840
		Military allowances of 2 warrant and non-commissioned officers ...	.....	154			
		Sub-divisional allowance for 36 Upper subordinates	.....	1,080			
		Presidency allowance and house-rent to Upper Subordinates	.....	360			
				1,594	19,128		15,546
		Temporary Upper Subordinates ...	.....	.....	3,000		3,000
		Total, Upper Subordinates ...	.....	.....	.....	1,11,228	1,06,386
		Lower Subordinate Establishment.					
9	10	Sub-Overseers, 1st grade	.....	590			
15	18	Ditto, 2nd „	.....	720			
9	8	Ditto, 3rd „	.....	230			
33	36			1,540	18,480		16,260
		Temporary Sub-Overseers ...	.....	.....	2,940		3,240
		Total, Lower Subordinates ...	.....	.....	.....	21,420	19,500
		Petty Establishment.					
		Store-keepers, tindals, chuprasees, &c.	.....	.....	6,550		6,732
		Temporary Petty Establishment ...	.....	.....	2,106		2,142
		Total Petty Establishment ...	.....	.....	.....	8,656	8,874
		Carried over ...	.....	.....	.....	2,94,317	2,62,200

(a) Includes extra allowance of Rs. 100 drawn by one Sub-Engineer, and pay and furlough allowance of Mr Bartlett.
(b) Exclusive of military pay of one Subordinate in each grade.

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate, 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	.....	.....	.....	2,94,317	2,62,200
		Accountants.					
1	1	Accountant, 3rd grade	... ..	240			
6	7	Accountants, 4th „	.....	1,052			
		Presidency allowance and house-rent ...	.....	60			
7	8			1,352	16,224		14,004
		Temporary Accountants	.....	.....	900		1,680
		Total Accountants ..	.....	.....	.....	17,124	15,684
		Medical.					
1	1	Assistant Surgeon	.....	300			
2	2	Native Doctors	.....	55			
1	2	Compounders	.....	22			
4	5			377	4,524		4,260
		Temporary medical establishment ...	.....	.....	1,000		
		Total Medical ...	.....	.....	.....	5,524	4,260
		Office Establishment.					
48	48	Clerks from Rs. 25 to Rs. 85 ...	.....	2,000			
7	7	Draftsmen	.....	395			
7	7	Cashiers	... ..	390			
3	3	Estimators	.....	210			
7	7	Duftries	.....	60			
13	21	Peons	.....	142			
		Office servants	.....	17			
		Hill and special allowances for Darjeeling		3,214	38,568		
		Executive Engineer's office establishment	.....	.....	1,410		
85	93				39,978		36,816
		Temporary Office Establishment ...	.....	.....	12,420		13,650
		Total Office Establishment ...	.....	.....	.....	52,398	50,466
		Total Salaries ...	.....	.....	.....	3,69,363	3,32,610
		Contribution to be paid to the Irrigation Branch for buildings and roads works to be carried out in the Irrigation Divisions during the year ...	.....	.....	.....	1,12,000	75,000
		Grand Total Salaries ...	.....	.....	.....	4,81,363	4,07,610
		Travelling allowances	.....	... ..	.....	70,280	63,974
		Contingencies	.....	.....	.....	12,996	12,310
		Postage					
		Total Construction ...	.....	.....	.....	5,64,639	4,83,894

573

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1891-92—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate, 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Accounts.					
1	1	Examiner, 3rd class	.....	1,350			
		House-rent	.....	125			
1	1			1,475	17,700		16,740
1	1	Examiner, 4th class, 3rd grade ...	.....	650			
2	2	Deputy Examiners	.....	950			
		Presidency allowance	.....	200			
		Ditto house-rent	.....	105			
3	3			1,905	22,860		22,860
1	1	Accountant, 1st grade	.....	550			
3	3	Accountants, 2nd „	.....	1,020			
6	6	Ditto, 3rd „	.....	1,440			
3	3	Ditto, 4th „	.....	387			
		Presidency allowance	.....	250			
		Ditto house-rent	.....	190			
2	1	Temporary Accountant	.....	60			
15				3,897	46,764		47,004
39	39	Clerks from Rs. 20 to Rs. 120 ...	.....	2,385			
		Duftries, peons, and other servants ...	.....	172			
		Temporary establishment	.....	365			
				2,922	35,064		35,064
		Total Salaries ...	.....	.....	.....	1,22,388	1,21,668
		Travelling allowances	.....	.....	5,000		4,000
		Contingencies	.....	.....	3,000	.....	2,500
						8,000	
						1,33,088	1,28,168
		Deduct amount chargeable to Irrigation Branch	.....	.....	.....	65,194	64,084
		Total Accounts ...	.....	.....	.....	65,194	64,084
		Inspectors of Local Works.					
1	4	Executive Engineer, 1st grade ...	950	3,800			
4	0	Executive Engineers, 2nd „ ...	.....	.....			
1	1	Executive Engineer, 3rd „ ..	.....	700			
		Presidency allowance and house-rent to one Inspector of Local Works ...	.....	145			
6	5			4,645	55,740		59,940
		Carried over ...	.....	.....	55,740		59,940

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1891-92—*concluded.*

Number.		Particulars.	Salary of Office.	Estimate, 1891-92.			Estimate, 1890-91.
1890-91.	1891-92.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Inspectors of Local Works—*concluded.*					
		Brought forward ...	.....	.....	55,740		59,940
		Office Establishment.					
	21	Clerks and draftsmen	... ..	.. ...	17,280		
	38	Peons, &c.	.....	.....	3,024		20,328
		Temporary establishment ...	...	... ..	108		132
		Total Salaries ...	.....	.....	.....	76,152	80,400
		Travelling allowances	. ....	.....	.....	18,000	15,000
		Contingencies and postage, and house-rent	.....	.....	.....	5,346	5,300
		Total Inspectors of Local Works ...	. ...	... ..	.....	99,498	1,00,700
		Grand Total for General Establishments	.....	... .	.....	8,70,757	7,96,426

GOVERNMENT OF BENGAL.

PART III—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS.

	Salaries.	Travelling allowance.	Contingencies.	Total. 1891-92.	Total. 1890-91
	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION	1,26,092	6,867	8,467	1,41,426	1,47,748
CONSTRUCTION	4,81,363	70,280	12,996	5,64,639	4,83,894
ACCOUNTS	61,194	2,500	1,500	65,194	64,084
INSPECTORS OF LOCAL WORKS	76,152	18,000	5,346	99,498	1,00,700
Total ...	7,44,801	97,647	28,309	8,70,757	7,96,426
DISTRIBUTION OF THE ABOVE TOTAL—					
Imperial, Military				6,800	8,300
Ditto, Civil Works				1,26,700	1,71,500
Mohsin Fund				3,500	4,667
Provincial Civil Works			6,34,259	7,33,757	6,11,959
Inspectors of Local Works			99,498		
Total ...				8,70,757	7,96,426

GOVERNMENT OF BENGAL.

PART IV.

DETAILS OF THE BUDGET ESTIMATE OF TOOLS AND PLANT UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR 1891-92.

Executive Division.	Surveying and Mathematical Instruments.	Machinery.	Tools.	Plant.	Office Furniture.	Camp Equipage.	Live-stock.	Repair and Carriage.	Total, 1891-92.	Estimate, 1890-91.
	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
First Calcutta	300	7,000	1,000	...	50	...	..	3,250	11,600	3,800
Second ditto	200	...	500	100	200	...	...	600	1,600	1,500
Calcutta Workshops ...	50	..	3,000	500	150	...	...	6,500	10,200	10,250
Burdwan	100	..	...	...	...	...	...	500	600	600
Chota Nagpore ...	250	...	3,000	...	100	...	...	2,000	5,350	10,000
Chittagong	150	...	500	...	200	...	...	800	1,650	1,700
Dacca	150	...	300	150	200	...	...	1,550	2,350	2,350
Darjeeling	...	...	1,800	...	200	...	...	2,000	4,000	2,700
Sikkim	...	...	100	...	200	...	...	200	500	...
Total ...	1,200	7,000	10,200	750	1,300	...	...	17,400	37,850	32,900
Reserve to meet the charge for tools and plant to be incurred by the officers of the Irrigation Branch on account of works and repairs of the General Branch, and other charges ...	...	...	...	...	...	...	...	...	10,000	10,000
Grand Total ...	...	...	...	...	...	...	...	...	47,850	42,900

Distribution of the above Total—			
Imperial ... Military Works	500	500
Imperial ... Civil Works	8,100	11,100
Mohsin Fund	200	300
Provincial Civil Works	39,050	31,000
Total ...	47,850	42,900

GOVERNMENT OF BENGAL.

PART VI.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE BALANCES OF THE DIVISIONS CLASSED AS PROVINCIAL FOR 1891-92 AND PROVIDED FOR IN THE ORDINARY PROVINCIAL CIVIL WORKS BUDGET ESTIMATE OF THAT YEAR.

	Increase.	Decrease.
	Rs.	Rs.
Stock		...
Stock Purchases and Sales		...
Miscellaneous Advances	1,50,000	...
London Stores		...
Ditto Invoices		
Total ...	1,50,000	...

GOVERNMENT OF BENGAL.

APPENDIX A.

DISTRIBUTION OF THE GRANTS FOR 1891-92 UNDER PROVINCIAL CIVIL WORKS ARRANGED BY DEPARTMENTS AND OBJECTS OF WORK.

	Major Original Works	Minor Works.	Repairs.	Total.	Establishment.	Tools and plant	Stock and suspense.	Total, 1891-92.	Estimate, 1890-91.
CIVIL BUILDINGS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial).									
Administration. — Land Revenue — Court-houses, Treasuries, and Record-rooms ..	1,62,600		89,400						
Administration. — Land Revenue — Circuit-houses	2,200		22,100						
Administration. — Excise Buildings ..	...		4,600						
Administration. — Residence for Local Government ...	..		26,300						
Administration. — Secretariat Offices ...	...		18,600						
Administration. — Board of Revenue Buildings ...	3,500		4,000						
Administration. — Stamp and Stationery			1,500						
Minor Departments. — Museum Buildings ...	60,000	A 57,600	2,000	B 6,76,445					
Minor Departments. — Monuments and Antiquities ...	...		1,065						
Law and Justice. — High Court Buildings	...		2,500						
Law and Justice. — Small Cause Court Buildings ...	...		3,050						
Law and Justice. — District (Sub-divisional) Court Buildings ...	46,100		52,800						
Ecclesiastical. .. — Lord Bishop's Palace	...		500						
Ecclesiastical. .. — Churches	..		21,800						
Ecclesiastical. .. — Burial-grounds ...	...		6,755						
Provincial Services (Provincial).									
Jails ... — Central Jails ...	3,700		15,700						
Jails ... — District " ...	6,700	20,000	48,8 0	1,60,450					
Jails ... — Lock-ups	54,300		11,250						
Police	3,700	4,000	41,125	48,825					
Educational. — Government Colleges / Ditto Schools	2,22,200	5,000	62,180	2,89,380					
Medical ... — Hospitals and Dispensaries	30,000		17,500						
Medical ... — Lock hospitals .	...		2,300						
Medical ... — Medical Colleges and Schools	...	1,000	3,200	60,900					
Medical ... — Lunatic asylums ...	...		6 900						
Customs Buildings	...	*	2,800	†					
Miscellaneous. — Registration ...	4,600	3,000	3,500	11,100					
Miscellaneous. — Miscellaneous or General . ..	56,900	*	20,050	†					
Miscellaneous. — Public Works Buildings...	...		7,725						
Total Civil Buildings ...	6,56,500	90,600	5,00,000	12,47,100					
COMMUNICATIONS.									
Metalled and Bridged Roads .	7,69,600		5,97,150						
Raised, Bridged, and Unmetalled Roads	..	17,693	60,200	14,71,593					
Accommodation for Travellers ...	19.900		7,650						
Total Communications ...	7,89,500	17,093	6,65,000	14,71,593					
MISCELLANEOUS PUBLIC IMPROVEMENTS.									
Water supply	...		13,050						
Harbours and Navigation	...	1,000	200	58,500					
Light-houses	..		41,750						
Miscellaneous	2,500								
Total Mis. Pub. Improvements ..	2,500	1,000	55,000	58,500					
GRAND TOTAL ...	14,48,500	1,08,693	12,20,000	27,77,193	7,38,757	39,050	1,50,000	37,00,000	28,97,000

* Included in A

† Included in B

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
				Collector and Magistrates' Court-houses.
Court-houses, treasuries, and record-rooms.	Presidency ...	Alipore ...	1	A new range of stables in the compound of the Collector's Court.
		Kishnaghur ...	2	Additions and alterations to the Collector's cutcherry with necessary fittings, furniture and record-racks.
	Chittagong ...	Noakholly ...	3	A new Collector's Court-house ... ...
			4	Converting the Collectorate into a record-room ..
	Patna ...	Bankipore ...	5	Improvements to the Collector's Court-house ..
		Chupra ...	6	Additional wing to the Collectorate ...
	Dacca ...	Burrisal ...	7	New iron record-racks for the Collector's record-room.
		Furreedpore ...	8	Additions and alterations to the Collector's record-room.
			9	Temporary accommodation for three Deputy Collectors and their offices.
	Bhágalpur ...	Monghyr ...	10	Additions to the Collector and Magistrate's cutcherry.
			11	Converting hajut in the record-room and supplying new record-racks.
		Bhágalpur ...	12	Additions and alterations to the Collector's Court-house.
	Rajshahye ...	Julpigoree ...	13	A new Court-house for the Deputy Commissioner
	Chota Nagpore	Purulia ...	14	A treasury guard-house and tent godown with iron stands.
	Orissa ...	Cuttack ...	15	Additions and alterations to the Collector's record-room.
				Judges' Court-houses.
	Presidency ...	Alipore ...	16	New record-rooms ... ...
	Rajshahye ...	Rungpore ...	17	Iron record-racks ... ...
				Carried over ...

DIX B.

FOR 1891-92, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THE CURRENT YEAR.

Amount of Estimate.	Outlay.		Grant required, if given, during 1891-92.		Item No.	Remarks and References.
	Actual to end of 1889-90.	Probable during 1890-91.	Amount.	Total		
Rs.	Rs.	Rs.	Rs.	Rs.		
4,646	...	...	4,600		1	Estimate sanctioned by the late Superintendent of Works, Calcutta, on 14th March 1883.
27,925	...	...	27,900		2	Ditto ditto in letter No. 265T—B of 30th June 1886.
1,66,588	...	...	1,66,500		3	Ditto ditto ditto No. 1379B of 15th May 1883.
20,243	...	...	20,200		4	Ditto ditto ditto No. 1670B of 19th June 1883.
13,572	...	...	13,500		5	Ditto ditto ditto No. 1680B of 24th October 1884.
20,441	...	...	20,400		6	Ditto ditto ditto No. 1086B of 9th April 1883.
3,367	...	...	3,300		7	Ditto ditto by Superintending Engineer, Eastern Circle, on 4th April 1883.
18,498	...	...	18,400		8	Ditto ditto in letter No. 2768B of 25th October 1883.
3,273	...	...	3,200		9	Estimate sanctioned by Superintending Engineer, Eastern Circle, on 28th April 1889.
3,379	...	...	3,300		10	Ditto ditto by Superintending Engineer, Western Circle, on 5th May 1882.
16,893	...	...	16,800		11	Ditto ditto in letter No. 2766B of 25th October 1883.
14,959	...	...	14,900		12	Ditto ditto ditto No. 562B of 29th February 1884.
1,30,983	14,927	...	1,16,000		13	Ditto ditto ditto No. 537B of 9th February 1882.
3,157	...	...	3,100		14	Ditto ditto by Superintending Engineer, Western Circle, on 19th June 1885.
8,708	...	...	8,700		15	Ditto ditto ditto Orissa Circle, on 4th July 1890.
55,983	...	...	55,900		16	Ditto ditto in letter No. 2035B of 26th July 1883.
11,432	...	...	11,400		17	Ditto ditto ditto No. 1756B of 28th June 1883.
...	...	...	5,08,100			

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Judges' Court-houses—continued.
				Brought forward ...
Court-houses, treasuries, and record-rooms—*concluded.*	Patna ...	Bankipore ...	18	Additions and alterations to Court-house with record-racks and furniture.
	Orissa ...	Cuttack ...	19	Substituting terrace roof for pan tiled roof of the Court-house verandah.
				Munsifs' Court-houses.
	Presidency ...	Satkhira ...	20	A single Munsif's Court-house ... ...
		Azimgunge ...	21	A single Munsif's Court-house ... ...
	Chittagong ...	Anwara ...	22	Ditto ditto ... ...
		Mirkasarai ...	23	Ditto ditto ... ...
	Burdwan ...	Garbeta ...	24	Ditto ditto ... ...
	Orissa ...	Jajpore ...	25	Ditto ditto ... ...
	Chota Nagpore	Barabazar ...	26	Ditto ditto ... ...
		Giridih ...	27	Residence for the Munsif ... ...
Small Cause Courts.	Presidency ...	Chooadangah	28	New record-room with verandah ... ...
Sub-divisional Buildings.	Bhágalpur ...	Kissengunge...	29	Ditto residence, with out-offices ...
		Jamooee ...	30	New verandahs to the cutcherry ... ...
	Chittagong ...	Fenny ...	31	New Treasury ... ...
	Rajshahye ...	Thacoorgaon..	32	Sub-divisional residence and combined Court-house and Munsifi.
			33	Temporary Sub-divisional buildings ...
		Patnitola ...	34	Ditto ditto ... ...
	Chota Nagpur	Daltongunge...	35	Supplying new iron record-racks for the Assistant Commissioner's cutcherry.
	Patna ...	Aurungabad...	36	Additions to the Sub-divisional Court-house ...
		Seetamarhi ...	37	Ditto ditto ditto ...
	Burdwan ...	Serampore ...	38	Additions and alterations to the Sub-divisional cutcherry.
				Carried over ...

DIX B—continued.

FOR 1891-92, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THE CURRENT YEAR—*continued.*

Amount of Estimate.	Outlay.		Grant required, if given, during 1891-92.		Item No.	Remarks and References.
	Actual to end of 1889-90.	Probable during 1890-91.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	5,08,100			
37,893	...	...	37,800		18	Estimate sanctioned in letter No. 1740B of 23rd November 1885.
9,658	...	...	9,600		19	Ditto ditto by Superintending Engineer, Orissa Circle, on 11th November 1884.
6,402	...	...	6,400		20	Ditto ditto ditto South-Western Circle, on 3rd July 1890.
5,412	...	...	5,400		21	Estimate sanctioned by Superintending Engineer, South-Western Circle, on 26th August 1884.
8,759	...	...	8,700		22	Ditto ditto in letter No. 1644B of 16th June 1883.
9,246	...	...	9,200		23	Estimate sanctioned by Superintending Engineer, late Central Circle, on 24th August 1885.
10,029	...	...	10,000		24	Ditto ditto by Superintending Engineer, South-Western Circle, on 20th October 1884 and 24th January 1885.
3,917	...	...	3,900		25	Ditto ditto ditto, Orissa Circle, on 5th December 1883.
5,939	...	...	5,900		26	Ditto ditto ditto, Western Circle, on 18th May 1887.
4,004	...	...	4,000		27	Ditto ditto ditto, Western Circle, on 8th February 1884.
				6,09,000		
2,979	...	...	2,900		28	Ditto ditto ditto, late Central Circle, on 15th September 1884.
				2,900		
9,169	...	...	9,100		29	Ditto ditto in letter No. 2143B of 8th August 1883.
3,039	...	...	3,000		30	Ditto ditto by Superintending Engineer, Western Circle, on 8th June 1883.
4,008	...	...	4,000		31	Ditto ditto ditto late Central Circle, on 27th June 1883.
30,663	...	...	30,600		32	Ditto ditto in letter No. 151B of 15th January 1891.
12,059	...	...	12,000		33	Ditto ditto ditto No. 2188B of 10th August 1883.
12,059	...	...	12,000		34	Ditto ditto ditto, No. 2188B of 10th August 1883.
2,981	...	...	2,900		35	Ditto ditto by Superintending Engineer, Western Circle, on 21st June 1883.
3,914	...	...	3,900		36	Ditto ditto ditto on 24th February 1883.
3,547	...	...	3,500		37	Ditto ditto ditto on 18th January 1884.
7,089	...	...	7,000		38	Estimate sanctioned in letter No. 479B of 10th February 1883.
				88,000		
...	...	...		6,99,900		

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Munsifs' Court-houses—continued.
				Brought forward ...
Central Jails ...	Dacca ...	Dacca ...	39	A double-storied female ward with compound wall and workshed.
	Bhágalpur ..	Bhágalpur ...	40	Ten additional solitary cells ... ...
			41	Six sleeping wards ... ...
	Patna ...	Buxar ...	42	New privies ... ...
District Jails ...	Darjeeling ...	Darjeeling ...	43	Quarters for Assistant Jailor and Hospital Assistant.
	Presidency ...	Alipore ..	44	Quarters for Jailor and Mill Manager ...
	Bhágalpur ...	Bhágalpur ...	45	Five solitary cells ... ...
	Chota Nagpore	Ranchee	46	Third story to the main ward ... ...
	Patna ...	Chupra ...	47	A new barrack ... ...
	Orissa ...	Cuttack ..	48	Quarters for the Head-warder and the warders
Lock-ups ..	Chittagong ...	Chandpore ...	49	Second class lock-up ... ...
			50	Outer wall of a lock-up ... ...
	Rajshahye ...	Thacoorgaon...	51	A second class lock-up ... ...
	Presidency ...	Baraset ...	52	Two new godowns ... ...
	Orissa ...	Khond Mehal	53	A third class lock-up ... ...
	Dacca ...	Netrokona ...	54	A first class lock-up ... ...
	Chota Nagpore	Chattra ...	55	Third class lock-up ... ...
				Carried over ...

DIX B—continued.

FOR 1891-92, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THE CURRENT YEAR—*continued.*

Amount of Estimate.	Outlay.		Grant required, if given, during 1891-92.		Item No.	Remarks and References.
	Actual to end of 1889-90.	Probable during 1890-91.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	6,99,900		
15,288	...	...	15,200		39	Ditto ditto ditto No. 447T—B of 15th October 1886.
6,862	...	...	6,800		40	Ditto ditto ditto No. 1420B of 21st May 1883.
1,48,276	43,525	...	1,00,000		41	Ditto ditto ditto No. 375B of 31st January 1882.
10,879	...	...	10,800	1,32,800	42	Ditto ditto ditto No. 3108B of 14th October 1882.
5,459	...	...	5,400		43	Ditto ditto ditto No 2662B of 4th October 1883.
23,252	...	...	23,200		44	Ditto ditto ditto No. 2042B of 26th June 1882.
3,849	...	...	3,800		45	Ditto ditto by Superintending Engineer, Western Circle, on 16th August 1883.
10,793	...	...	10,700		46	Ditto ditto in letter No. 856B of 16th March 1883.
36,232	...	...	36,200		47	Ditto ditto ditto No. 2839B of 5th November 1883.
4,664	...	...	4,600	83,900	48	Ditto ditto by Superintending Engineer, Orissa Circle, on 17th March and 2nd May 1884.
11,342	...	...	11,300		49	Ditto ditto in letter No. 3678B of 16th December 1882.
6,448	...	...	6,400		50	Estimate sanctioned by Superintending Engineer, late Central Circle, on 16th December 1885.
12,927	...	...	12,900		51	Ditto ditto in letter No. 2556B of 25th September 1890.
2,595	...	...	2,500		52	Ditto ditto by Superintending Engineer, late Central Circle, on 21st November 1882.
9,029	...	...	9,000		53	Ditto ditto ditto Orissa Circle, on 4th May 1888.
11,898	...	...	11,900		54	Ditto ditto in letter No. 2636B of 4th October 1890.
6,384	...	...	6,300	60,300	55	Revised estimate sanctioned by Superintending Engineer, Western Circle, on 26th January 1884.
...	...	...	...	9,76,900		

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*concluded.*
				Brought forward ...
Police ...	Rajshahye ...	Darjeeling ...	56	New lines on khud side ... ..
	Presidency ...	Alipore ...	57	An upper story to reserve barrack ...
		Jessore ...	58	Additional kotwali building ... ...
		Magoora ...	59	New station buildings ... ...
	Burdwan ...	Jehanabad ...	60	Out-offices to police-station ... ...
	Dacca ...	Keranigunge	61	A new station building ... ...
Government Colleges and Schools.	Burdwan ...	Seebpore ...	62	Improvements to College and Workshop compounds.
Hospitals and Dispensaries.	Calcutta ...	Calcutta ...	63	Contagious Disease Ward in the compound of the Medical College Hospital.
Medical Colleges and Schools.	Calcutta ...	Calcutta ...	64	Dissecting-room for the use of the native students of the Medical College.
			65	Chemical Lecture-room in the Medical College ...
Public Works Buildings.	Burdwan ...	Seebpore ...	66	Earthwork for the Dock for the Workshop ...
			67	Dock entrance for the Workshop ... ...
				Total Civil Buildings ...
				Communications.
Metalled and Bridged Roads.	Burdwan ...	Bárakar-Purulia.	68	Widening 1st, 2nd, and 3rd miles of the road ...
	Chota Nagpore	Lithuria-Sitarampore.	69	Re-aligning and metalling the road ...
		Madhuban Branch Road.	70	Bridges and culverts on the road ... ...
Raised, Bridged, and Unmetalled Roads.	Orissa ...	Cuttack and Sumbulpore Road.	71	Bungalows at Santrapur, Handapa and Bamoor on the 71st, 92nd, and 105th miles respectively of the road.
Accommodation for travelling.	Burdwan ...	Midnapore ...	72	A staging bungalow.
				Total Communications ...
				Miscellaneous Public Improvements.
Miscellaneous...	Chittagong ...	Chittagong ...	73	Constructing masonry drain through Baxihaut, and improving Fairy Hill ravine.
				Total Miscellaneous Public Improvements ...

DIX B—concluded.

FOR 1891-92, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THE CURRENT YEAR—*concluded.*

Amount of Estimate.	Outlay.		Grant required, if given, during 1891-92.		Item No.	Remarks and References.
	Actual to end of 1889-90.	Probable during 1890-91.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	.....	9,76,900		
19,853	...	...	19,800		56	Estimate sanctioned in letter No. 355B of 8th February 1884.
11,163	...	...	11,100		57	Ditto ditto ditto No. 2372B of 31st August 1883.
7,302	...	...	7,300		58	Ditto ditto by Superintending Engineer, late Central Circle, on 8th January 1884.
8,946	...	...	8,900		59	Ditto ditto in letter No. 2803B of 1st November 1883.
7,579	...	...	7,500		60	Ditto ditto ditto No. 179B of 15th January 1883.
4,942	...	...	4,900		61	Ditto ditto by Superintending Engineer, Eastern Circle, on 3rd September 1884.
				59,500		
1,51,136	1,14,757	...	36,000		62	Ditto ditto in letter No. 2655B of 28th November 1881 and No. 1662B of 21st October 1884.
				36,000		
13,267	...	...	13,200		63	Ditto ditto ditto No. 2183B of 10th August 1883.
				13,200		
11,987	.....	.....	11,900		64	Ditto ditto ditto No. 2181B of 10th August 1883.
10,962	.....	.....	10,900		65	Ditto ditto ditto No. 2181B of 10th August 1883.
				22,800		
.....	29,522	.....	.....		66	Ditto received.
15,839	1,291	.....	13,800		67	Ditto ditto ditto No. 136B of 17th January 1881.
				13,800		
.....	.....	.....	.....	11,22,200		
4,367	.....	.....	4,300		68	Estimate sanctioned by Superintending Engineer, late Central Circle, on 19th October 1883.
4,778	.....	.....	4,700		69	Ditto ditto ditto Western Circle, on 17th February 1883.
13,307	.....	.....	13,300		70	Ditto ditto in letter No. 2063C of 28th June 1882.
				22,300		
4,380	.....	.....	4,300		71	Ditto ditto by Superintending Engineer Orissa Circle, on 18th May 1885.
				4,300		
9,225	.....	.....	9,200		72	Ditto ditto in letter No. 345C of 5th February 1991.
				9,200		
.....	.....	.....	.....	35,800		
11,878	.....	.....	11,800		73	Estimate sanctioned in letter No. 350T–MPI of 19th August 1884.
				11,800		
.....	.....	.....	.....	11,800		

APPEN

DISTRIBUTION OF THE PROVISION FOR THE ESTABLISHMENT OF THE BENGAL

Circles and Divisions.	Chief Engineers and Under-Secretaries.	Superintending Engineers.	Examiners, Deputy and Assistant Examiners.	Inspectors of Local Works.	Executive Engineers.	Assistant Engineers.	Upper Subordinates.	Lower Subordinates.	Accountants.	Office Establishment.	Petty Establishment.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer and Secretary ..	28,976	...	...	...	2,400	...	...	...	...	32,816	...
Examiner of Public Works Accounts	...	...	17,700	...	...	...	...	...	20,382	15,342	...
Total ...	28,976	...	17,700	...	2,400	...	...	...	20,382	48,158	...
Inspectors of Local Works—											
Presidency	...	...	...	8,400	...	...	...	...	...	2,640	...
Bhágalpur	...	...	...	11,400	...	...	...	...	...	2,916	...
Patna	...	...	...	11,400	...	...	...	...	...	3,504	...
Burdwan	...	...	...	11,400	...	...	...	...	...	2,748	..
Rajshahye	...	...	...	...	...	...	...	...	...	2,976	...
Dacca	...	...	...	11,400	...	...	...	...	...	2,808	...
Chittagong	...	...	...	...	...	...	...	...	...	2,712	...
Total ...	...	...	...	54,000	...	...	...	...	...	20,304	...
Eastern Circle.											
Superintending Engineer ...	...	13,200	...	...	...	...	...	...	...	9,048	...
Chittagong Division ...	...	...	...	...	...	6,000	10,200	2,340	1,800	3,348	744
Chittagong Hill Tracts Division ...	...	...	...	...	...	...	...	...	...	...	...
Darjeeling Division ...	...	...	...	...	8,400	32,400	16,860	4,380	2,256	5,532	3,480
Dacca Ditto ...	...	...	...	...	7,200	...	9,960	1,560	1,368	4,896	432
Sikkim ...	...	...	...	...	...	...	...	...	...	...	...
Total ...	...	13,200	...	...	15,600	38,400	37,020	8,280	5,424	22,824	4,656
Western Circle.											
Superintending Engineer ...	...	13,200	...	...	...	...	...	...	...	9,060	...
1st Calcutta Division ...	...	...	...	...	11,400	3,000	15,288	1,200	1,800	7,608	552
2nd ditto ditto ...	...	...	...	...	11,400	3,000	7,560	1,200	2,880	7,656	504
Calcutta Workshops	...	...	...	...	9,600	..	6,000	480	1,800	360	...
Chota Nagpore Division ...	...	...	...	...	...	24,000	16,320	3,240	1,800	4,524	70
Burdwan ditto ...	...	...	...	...	9,600	6,000	8,760	4,080	1,800	4,644	768
Total ...	...	13,200	...	...	42,000	36,000	53,928	10,200	10,080	33,852	1,894
Leave allowances, &c., drawn in India	...	...	...	..	...	...	...	...	...	...	...
Contributions to Irrigation Branch for Buildings and Road Works	...	...	...	...	...	...	...	...	...	...	...
Grand Total ...	28,976	26,400	17,700	54,000	60,000	74,400	90,948	18,480	35,886	1,25,138	6,550

(a) This amount includes Rs. 2,580, deputation allowance of the
(b) This represents the hill and special allowances of the Darjiling

DIX C.

PUBLIC WORKS DEPARTMENT, GENERAL BRANCH, FOR THE YEAR 1891-92.

Medical Establishment.	Temporary Establishment.								Local, sub-divisional, presidency and deputation allowances and presidency house-rent.	Contribution to be paid to the Irrigation Branch for buildings and road works to be carried out in the Irrigation Divisions during the year.	Total salaries.	Travelling allowance.	Contingencies and postage.	Grand total of Establishment.
	Engineers.	Subordinates. Upper	Subordinates. Lower	Office.	Petty.	Accountants.	Medical.	Total.						
Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.
.	...	...	...	455	...	...	...	455	(a) 4,353	...	69,000	1,667	6,667	77,334
...	...	...	...	2,190	...	360	...	2,550	5,220	...	61,194	2,500	1,500	65,194
...	...	...	...	2,645	...	360	...	3,005	9,573	...	1,30,194	4,167	8,167	1,42,528
...	...	...	...	...	...	...	...	...	1,740	...	12,780	2,500	500	15,780
...	...	...	..	60	...	...	...	60	...	...	14,376	2,500	800	17,676
...	...	...	...	48	...	...	...	48	...	...	14,952	2,500	1,000	18,452
...	...	...	...	...	...	...	...	...	...	...	14,148	3,000	1,200	18,348
...	...	...	...	...	...	...	...	...	...	...	2,976	3,000	500	6,476
...	...	...	...	...	..	...	...	...	...	...	14,208	2,400	500	17,108
...	...	...	...	...	...	...	...	...	...	...	2,712	2,100	846	5,658
...	...	...	...	108	...	...	...	108	1,740	...	76,152	18,000	5,346	99,498
...	...	...	...	1,380	...	...	...	1,380	720	...	24,348	1,200	600	26,148
..	...	..	...	780	282	...	...	1,062	1,440	...	26,934	4,000	1,200	32,134
...	...	1,500	...	...	..	...	500	2,000	...	...	2,000	...	...	2,000
504	...	...	420	3,240	168	..	...	3,828	(b) 3,570	...	81,210	20,000	3,000	1,04,210
...	...	...	...	600	144	..	...	744	1,800	...	27,960	9,000	1,200	38,160
...	...	...	...	900	480	900	...	2,280	...	...	2,280	240	500	3,020
504	...	1,500	420	6,900	1,074	900	500	11,294	7,530	...	1,64,732	34,440	6,500	2,05,672
...	...	...	..	1,764	...	...	...	1,764	720	...	24,744	4,000	1,200	29,944
...	...	...	600	3,180	..	...	...	3,780	7,140	...	51,768	5,600	1,000	58,368
...	...	..	720	1,140	600	...	..	2,460	4,140	..	40,800	2,800	596	44,196
3,780	...	1,500	..		..		500	2,000		...	24,020	440	...	24,460
240	...	...	900	1,980	432	...	...	3,312	2,520	...	56,026	18,000	4,000	78,026
...	...	...	300	600	...	...	..	900	1,080	...	37,632	10,200	1,500	49,332
4,020	...	1,500	2,520	8,664	1,032	...	500	14,216	15,600	...	2,34,990	41,040	8,296	2,84,326
...	...	...	...	...	...	...	...	...	18,733	...	18,733	...	...	18,733
...	...	...	...	...	...	...	...	...	...	1,20,000	1,20,000	...	...	1,20,000
4,524	...	3,000	2,940	18,317	2,106	1,260	1,000	28,623	53,176	1,20,000	7,44,801	97,647	28,309	8,70,757

Darjiling Tour Office.
Executive Engineer's Office Establishment [Rs 1,410] and sub-divisional allowances of 3 subordinates.

APPENDIX C—*concluded.*

Circles and Divisions.	Grants for works and repairs								Estimated receipts			
	Imperial Funds		Provincial Funds	Contributions	Incorporated Local Funds	Excluded Local Funds		Total	Imperial Funds		Provincial Funds	Total.
	Military Works	Civil Works.	Civil Works			Municipal Funds	Mohsin Fund		Military Works	Civil Works.		
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs
Chief Engineer and Secretary	..	...	...	..	...	...	...	...				
Examiner of Public Works Accounts	...	..	...	...	...	..	...	...				
Total ...	...	...	...	...	...	...	...	...				
Inspectors of Local Works—												
Presidency and Rajshahye Divisions	...	...	...	...	..	...	...	...				
Bhágalpur Division ...	..	...	..	.	.	...	...	...				
Patna ditto	...	...	...	..	..	...	...	..				
Burdwan and Orissa Divisions	...	...	...	...	...	...	.	...				
Dacca and Chittagong Divisions	..	...	...	...	...	...	...	...				
Total ...	...	...	...	...	...	..	...	...				
Eastern Circle												
Superintending Engineer—												
Chittagong Division ...	390	1,600	1 76,650	...	...	...	9,886	1,88,526				
Darjeeling ditto ...	100	11,650	6,45,565	...	...	...	...	6,57,315				
Dacca ditto ...	4,100	1,650	1,42,200	29,093	...	...	8,214	1,85,257				
Total ..	4,590	14,900	9,64,415	29,093	...	...	18,100	10,31,098				
Western Circle												
Superintending Engineer—												
1st Calcutta Division ..	...	4,14,100	4,21,400	...	...	...	...	8,35,500				
2nd ditto ditto ...	720	74,100	1,51 950	...	...	...	..	2,26,770				
Calcutta Workshops Division	...	..	9,500	.	...	...	..	9,500				
Chota Nagpore Division ...	3,000	5,350	6,12,530	..	..	...	..	6,20,880				
Burdwan ditto ...	...	5,775	83,780	..	...	...	..	89,555				
Tota ...	3,720	4,99,325	12,79,160	..	..	...	.	17,82,205				
Add for buildings and road works to be done in Irrigation Division ...	17,150	47,575	3,19,925	...	...	...	...	3,84,650				
Add for minor works ..	...	10,000	1,08,693	...	...		...	1,18,693				
Do for reserve ...	4,140	..	1,05,000	...	...	...	...	1,09,140				
Grand Total ..	29,600	5,71,800	27,77,193	29,093	...	...	18,100	34,25,786	100	500	2,30,000	2,30,600

APPENDIX D.

Receipts.] ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES OF THE GENERAL

Accounts.	Budget estimate, 1891-92.	Revised estimate, 1890-91.
	Rs.	Rs.
To Balance	15,000	14,757
To Civil department—		
II.—Remittances from Civil to Public Works department—		
Cheques of Public Works department officers	46,59,958	47,41,100
III.—Items adjustable by Civil department—		
Revenue in Public Works department to be credited upon civil books—		
Miscellaneous	5,000	5,500
Subscriptions to Service funds	10,500	10,200
" to General family pension fund	200	200
" to Hindu family annuity fund	800	701
" to Bengal Christian family pension fund ...	40	40
Gain by exchange	16,500	12,350
IV.—Items adjustable by Public Works department—		
Payments for lands for Public Works	30,000	28,000
Inter-departmental charges to Public Works department—		
Forest department	600	500
Other departments	18,000	16,000
Transfers—Miscellaneous	5,000	5,000
To Central adjusting account	2,000	16,000
To Telegraph department	500	500
To Transfers of the Public Works department	13,00,000	12,00,000
To London account—		
Stores	40,000	30,000
To Imperial revenue receipts—		
Military works	100	100
Civil works	500	500
To Provincial revenue receipts	2,30,000	4,67,000
To Income-tax	20,352	20,352
To Suspense accounts (not affecting the budget grants)—		
Deposits	2,00,000	1,50,000
Tuccavee advances	1,500	2,000
Total ...	65,56,550	67,20,800

* Excluding Rs. 8,100 for expenditure in England
† Ditto Rs. 1,08,000, ditto.

OF BENGAL.

DIX. D

BRANCH, P. W. D., BENGAL, FOR THE YEARS 1890-91 AND 1891-92. [Charges.

Accounts.	Budget estimate, 1891-92.	Revised estimate, 1890-91.
	Rs.	Rs.
By Civil department—		
I.—Remittances to Civil from Public Works department—		
Payments into Treasuries by officers of the Public Works department	4,50,000	4,00,450
II.—Items adjustable by Civil department—		
Expenditure in Public Works department chargeable upon civil accounts—		
Excluded local fund expenditure	21,800	13,200
Miscellaneous	30,000	40,000
Inter-departmental charges by Public Works department—		
Forest department	50	50
Other departments	12,000	12,000
IV.—Items adjustable by Public Works department—		
Inter-departmental charges to Public Works department—		
Other departments	1,000	1,000
Payments into treasuries by Civil officers on account of Public Works department—		
Public works revenue	1,00,000	3,37,000
Miscellaneous receipts of Public Works department ...	60,000	60,000
Contributions in aid of Public Works	5,000	2,000
Transfers—Miscellaneous	...	...
By Guaranteed railways	...	...
By Central adjusting account	500	1,20,000
By Telegraph department	1,000	1,500
By Transfers of the Public Works department	12,75,000	11,50,000
By Expenditure against Imperial budget grant—		
Military works	36,900	28,900
Civil works	6,95,300*	8,18,500†
By Expenditure against Provincial budget grant	37,00,000	35,20,000
By Expenditure against Incorporated local fund budget grant ...	...	...
By Suspense accounts (not affecting the budget grants)—		
Deposits	1,50,000	2,00,000
Tuccavee advances	2,000	1,200
By Balance	16,000	15,000
Total .	65,56,550	67,20,800

and Rs 3,200 for loss by Exchange
and Rs 35,100 for ditto

GOVERNMENT OF BENGAL.

APPENDIX E.

STATEMENT SHOWING THE TRUE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ACTUAL EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE BUILDINGS AND ROADS WORKS IN BENGAL FOR 1889-90.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military Works ...	3736	14,619	18,355	3,496	19·04
	Civil Works—					
	Civil Buildings ...	2,27,79 3	1,51,526	3,79,319		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements ..	9,529	...	9,529		
	Total ...	2,37,322	1,51,526	3,88,848	1,11,726†	28·73
Provincial ...	Civil Buildings ...	12,05,103	3,95,600	16,00,703		
	Communications ...	4,15,232	5,96,627	10,11,859		
	Miscellaneous Public Improvements ...	41,339	55,909	97,248		
	Total ...	16,61,674	10,48,136	27,09,810	7,72,662	28·51
Incorporated Local Funds.	Civil Buildings ...	...	...	...		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements ...	...	...	...		
	Total ...	...	...	...	...	...
Excluded Local Funds.	Civil Buildings ...	1,194	...	1,194		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements ...	...	...	...		
	Total ...	1,194	...	1,194	274	22·94
	Grand Total ...	19,03,926	12,14,281	31,18,207	8,88,158	28·48

† This includes a sum of Rs. 25,985, being the cost of special establishments during the year.
* This excludes a sum of Rs. 2,679 for expenditure in England and loss by Exchange.

GOVERNMENT OF BENGAL.

APPENDIX E—continued.

STATEMENT SHOWING THE APPROXIMATE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ESTIMATED EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE BUILDINGS AND ROAD WORKS IN BENGAL FOR 1890-91.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military Works ...	17,700	18,600	36,300	8,300	22·86
	Civil Works—					
	Civil Buildings ...	5,07,600*	1,84,000	6,91,600		
	Miscellaneous Public Improvements.	...	...	...		
	Total ...	5,07,600	1,84,000	6,91,600	1,56,900	22·68
Provincial ...	Civil Buildings ...	7,11,241	4,87,500	11,98,741		
	Communications ...	1,99,000	7,00,000	8,99,000		
	Miscellaneous Public Improvements.	1,01,300	55,000	1,56,300		
	Total ...	10,11,541	12,42,500	22,54,041	6,11,959	27·15
Incorporated Local Funds.	Civil Buildings ...	...	...	...		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements.	...	...	...		
	Total ...	...	...	...	...	...
Excluded Local Funds.	Civil Buildings ...	20,292	...	20,292		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements.	...	...	...		
	Total ...	20,292	...	20,292	4,667	22·99
	Grand Total ...	15,57,133	14,45,100	30,02,233	7,81,826	26·04

* Exclusive of Rs. 79,800 for expenditure in England and loss by Exchange.

GOVERNMENT OF BENGAL.

APPENDIX E—concluded.

STATEMENT SHOWING THE APPROXIMATE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ESTIMATED EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE BUILDINGS AND ROAD WORKS IN BENGAL FOR 1891-92.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military Works ...	10,100	19,500	29,600	6,800	22·97
	Civil Works—					
	Civil Buildings ...	*4,11,500	1,49,000	5,60,500	1,26,700	22·60
Provincial ...	Civil Buildings ...	7,47,100	5,00,000	12,47,100		
	Communications ..	8,06,593	6,65,000	14,71,593		
	Miscellaneous Public Improvements.	3,500	55,000	58,500		
	Total ...	15,57,193	12,20,000	27,77,193	7,33,757	26·42
Incorporated Local Funds.	Civil Buildings ...	...	...	...		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements.	...	...	..		
	Total ..	...	...	...	...	...
Excluded Local Funds.	Civil Buildings ...	18,100	...	18,100		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements.	...	...	...		
	Total ...	18,100	...	18,100	3,500	19·33
	Grand Total ...	19,96,893	13,88,500	33,85,393	8,70,757	25·72

* Exclusive of Rs. 11,300 for expenditure in England and loss by Exchange.

Explanatory Note on the Establishment charges shown in Appendix E.

PART III of the budget estimate provides for the establishment actually employed on the works of the General Branch of this Department. It provides also for the Inspectors of Local Works and their establishments, as well as for the amount to be contributed to the Irrigation Branch for buildings and roads works to be carried out under the supervision of the officers of that branch. The estimate for the year 1891-92 amounts to Rs. 8,70,757, against the estimate of Rs. 7,96,426 of 1890-91. The percentage of the total cost of establishment on the total outlay on works and repairs of the year is 25·72, against the actual percentage of 28·48 for 1889-90, and the approximate percentage of 26 04 for 1890-91.

The above estimate includes a sum of Rs. 99,498 on account of the Inspectors of Local Works who have no concern with the execution or supervision of works in charge of the Public Works Department. Deducting this amount, the cost of the establishment bears a percentage of 22·78 on the total estimated expenditure on works and repairs during the year.

STATEMENT SHOWING DISTRIBUTION OF GRANTS PROPOSED FOR OUTLAY ON EXPENDITURE OF THE

Heads.	Original Works.					
	Grant, 1891-92.			Outlay.		
	Works in progress.	New works.	Total original works.	1890-91 (approximate).	1889-90.	1888-89.
Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial.)						
Administration. — Land Revenue. — Court-houses, Treasuries, and Record-rooms.	1,62,600	.....	1,62,600		2,72,544	3,05,375
Administration. — Land Revenue. — Circuit-houses ...	2,200	.....	2,200			
Administration. — Excise Buildings	.....	.....	.....		32,630	9,043
Administration. — Residence for Local Government ...	.....	.....	.....		39,659	17,747
Administration. — Secretariat Offices	.....	.....	.....		2,516	23,986
Administration. — Board of Revenue Buildings ...	3,500	.....	3,500		...	...
Administration. — Stamp and Stationery	.....	.....	.....		1,910	5,373
Minor Departments. — Museum Buildings	.....	60,000	60,000		1,42,609	58,232
Minor Departments. — Monuments and Antiquities ...	.....	.....	.....		930	840
Law and Justice. — High Court Buildings	.....	.....	.....		6,155	7,325
Law and Justice. — Small Cause Court Buildings ...	.....	.....	.....		11,761	276
Law and Justice. — District (Sub-divisional) Court Buildings	46,100	.....	46,100		2,11,362	2,35,505
Ecclesiastical. — Lord Bishop's Palace	.....	.....	.....		...	219
Ecclesiastical. — Churches	.....	.....	.....		1,369	2,422
Ecclesiastical. — Burial-grounds	.....	.....	.....		1,756	609
Provincial services (Provincial)				12,34,700		
Jails ... — Central Jails	3,700	.....	3,700		38,851	52,222
Jails ... — District "	.....	6,700	6,700		1,09,878	86,327
Jails ... — Lock-ups	50,600	3,700	54,300		47,129	61,346
Police	3,700	.....	3,700		1,60,473	69,551
Educational. — Government Colleges	.....	.....	.....		7,616	27,740
Educational. — Ditto Schools	.....	2,22,200	2,22,200		18,338	33,295
Medical ... — Hospitals and Dispensaries ...	.....	30,000	30,000		37,082	1,36,387
Medical ... — Lock-hospitals	.....	.....	.....		...	...
Medical ... — Medical Colleges and Schools ...	.....	.....	.....		3,228	13,615
Medical ... — Lunatic Asylums	.....	.....	.....		5,167	2,851
Customs Buildings	.....	.....	.....		827	7,806
Miscellaneous. — Registration	4,600	.....	4,600		1,773	1,360
Miscellaneous. — Miscellaneous or general	.....	31,900	31,900		46,354	33,245
Miscellaneous. — Public Works Buildings	.....	.....	.....		3,186	4,906
Reserve for Minor Works and Land	.....	1,15,600	1,15,600		...	...
Total Civil Buildings ...	2,77,000	4,70,100	7,47,100	12,34,700	12,05,103	11,97,603
Communications.						
Metalled and Bridged Roads	7,20,800	48,800	7,69,600		3,82,070	4,94,655
Raised, Bridged, and Unmetalled Roads ...	.....	.....	.....	3,63,200	17,831	85,448
Accommodation for Travellers	.....	19,900	19,900		15,331	3,586
Reserve for Minor Works	.....	17,093	17,093		...	...
Total Communications ...	7,20,800	85,793	8,06,593	3,63,200	4,15,232	5,83,689
Miscellaneous Public Improvements.						
Town buildings, &c.	.....	.....	.....			...
Markets	.....	.....	.....		...	...
Water-supply	.....	.....	.....		...	3,622
Sewage, including drainage	.....	.....	.....	1,68,100	—34,092	...
Harbours and Navigation	.....	.....	.....		—2,509	25,847
Light-houses	.....	.....	.....		42,688	—2,416
Miscellaneous	.....	2,500	2,500		2,955	57,133
Reserve for Minor Works	.....	1,000	1,000		32,297	...
Total Miscellaneous Public Improvements ...	.....	3,500	3,500	1,68,100	41,339	84,156
Grand Total ...	9,97,800	5,59,393	15,57,193	17,66,000	16,61,674	18,65,448

DIX F.

ORIGINAL WORKS AND REPAIRS (PROVINCIAL) DURING 1891-92, COMPARED WITH FOUR PREVIOUS YEARS.

	Repairs.					Remarks.
		Outlay.				
1887-88.	Grant, 1891-92.	1890-91 (approximate).	1889-90.	1888-89.	1887-88.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,04,207	89,400 22,100		38,721 12,010	32,479 11,606	70,012 32,188	
11,204	4,600		7,751	5,245	3,709	
9,068	26,300		28,473	27,197	43,935	
12,247	18,600		16,460	19,696	13,431	
...	4,000		536	254	3,379	
6,711	1,500		167	9,250	6,716	
...	2,000		1,612	7,114	4,208	
722	1,065		199	319	1,136	
12,937	2,500		1,726	9,273	2,328	
9,375	3,050		93	5,697	1,092	
1,83,359	52,800		62,620	77,118	93,604	
142	500		175	7,376	800	
842	21,800		6,471	12,561	18,048	
3,252	6,755	3,71,000	4,572	4,259	5,733	
35,186	15,700		13,457	20,824	10,482	
29,988	48,800		41,110	63,245	54,699	
46,403	11,250		10,895	14,956	9,133	
20,448	41,125		31,276	30,954	31,550	
20,303 9,331	62,180		13,429 19,870	30,059 21,163	16,784 30,890	
27,082	17,500		26,877	36,625	20,500	
738	2,300		1,099	755	2,614	
1,469	3,200		2,934	5,074	3,731	
3,918	6,900		7,173	11,670	3,213	
9,775	2,800		1,640	10,071	5,382	
8,882	3,500		914	1,895	2,540	
—2,154	20,050		28,227	12,794	7,554	
2,920	7,725		15,123	11,027	8,283	
...	..		...	...	...	
7,67,455	5,00,000	3,71,000	3,95,600	5,00,556	5,07,664	
35,055	5,97,150		5,27,658	7,19,027	5,38,519	
73,072	60,200		67,312	1,09,985	57,727	
5,796	7,650	6,42,500	1,657	1,518	1,073	
...	...		...	...	...	
1,13,923	6,65,000	6,42,500	5,96,627	8,30,530	5,97,319	
...			...	...	...	
...			...	46	...	
60,488			...	...	...	
.			.	...	...	
64,680	13,050	77,800	17,052	9,180	14,671	
23,847	200		890	310	...	
59,637	41,750		37,967	48,801	42,427	
...	.		...	...	...	
2,08,652	55,000	77,800	55,909	58,337	57,098	
10,90,030	12,20,000	10,91,300	10,48,136	13,89,423	11,62,081	

Reg No. 4805J—300—23-4 91.

No. 1257A.

Government of Bengal,

PUBLIC WORKS DEPARTMENT.

GENERAL.

Accounts.

Dated Calcutta, the 16th April 1891.

RESOLUTION.

PUBLIC WORKS DEPARTMENT BUDGET ESTIMATE OF PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1891-92.

READ again—

Memorandum No. F. $\frac{1\text{-E.}}{45}$ 1, dated the 11th December 1890, from the Financial Department of this Government, requesting for a statement of funds required in 1891-92 for works in progress and maintenance of Provincial roads and buildings compared with the grants for 1890-91 and actuals of 1889-90.

Memorandum No. 4425A., dated the 31st December 1890, of this Department, forwarding to the Financial Department of this Government a schedule of demands for Provincial civil works in Bengal for 1891-92.

Memorandum No. 209, dated the 12th January 1891, from the Financial Department of this Government, assigning a grant of Rs. 37,00,000 for Provincial civil works in Bengal for 1891-92.

Letter No. 466A., dated the 16th February 1891, of this Department, submitting to the Government of India, Public Works Department, the preliminary issue of the budget estimate for Provincial civil works in Bengal for 1891-92.

Letter No. 540A., dated the 20th February 1891, of this Department, reporting to the Government of India, Public Works Department, that the provisional grant of Rs. 37,00,000 for Provincial civil works for 1891-92 will be raised by a sum of Rs. 3,17,000.

Read—

Letter No. 733A., dated the 9th March 1891, of this Department, requesting the Financial Department of this Government to accord formal sanction to the additional grant of Rs. 3,17,000 for Provincial civil works for 1891-92.

Letter No. 1339, dated the 11th March 1891, from the Financial Department of this Government, according formal sanction to the additional grant of Rs. 3,17,000 for the erection of a new building for the Collectorate at Calcutta and the improvement of the Custom House and other buildings.

Resolution No. $\frac{16}{\text{B. O.}}$A.—C.W., dated the 18th March 1891, of the Government of India, Public Works Department, on the revised estimates for 1890-91, and budget estimates for 1891-92 for civil works under Provincial and Incorporated Local Funds.

REMARKS.—The preliminary budget estimate of Provincial civil works in Bengal for 1891-92 was prepared for an expenditure of Rs. 37,00,000. In the letter of 20th February 1891 read above, the Government of India was requested to raise the amount by an additional sum of Rs. 3,17,000 sanctioned for the erection of a new building for the Collectorate at Calcutta, and for the improvement of the Custom House and other buildings. The Government of India has, however, issued no orders on that letter, but has finally passed the budget estimate for the following amounts:—

	Rs.
Receipts	2,30,000
Expenditure	37,00,000

The final budget has accordingly been prepared for the amounts passed by the Government of India. The additional grant of Rs. 3,17,000 will be taken hereafter as an addition to the budget for the year.

399

2. The estimated expenditure of Rs. 37,00,000 is distributed over the following departmental heads:—

	Rs.
Original Works	15,57,193
Repairs	12,20,000
Establishment	7,33,757
Tools and Plant	39,050
Stock and Suspense	1,50,000
Total ...	37,00,000

3. The grant for Original Works, together with a sum of Rs. 29,093 to be spent on Contribution Works, is sub-divided as follows:—

	Rs.
Civil Buildings	7,76,193
Communications	8,06,593
Miscellaneous Public Improvements	3,500
Total ...	15,86,286

4. Out of the above grant of Rs. 15,57,193 for Original Works, a sum of Rs. 9,97,800 is provided for the completion of works in progress. The balance of the grant, viz., Rs. 5,59,393, is for new works to be undertaken during the year.

5. From the reserve grants for Minor Works, the following sums are placed at the disposal of Heads of Departments, and they are requested to see that their sanctions do not exceed the amounts allotted:—

		Rs.
Inspector-General of Jails,	Lower Provinces ...	20,000
Ditto of Police,	ditto ...	4,000
Ditto of Registration,	ditto ...	3,000
Ditto of Civil Hospitals,	ditto ...	1,000
Director of Public Instruction, Bengal	...	5,000

6. In addition to the above, the following sums are placed at the disposal of Superintending Engineers of Public Works Circles in Bengal to enable them to sanction works under clauses (*b*) and (*c*) of paragraph 67, Chapter III of the Public Works Code. These officers are also requested to see that their sanctions during the year do not exceed the allotments made:—

		Rs.
Superintending Engineer,	Eastern Circle	5,000
Ditto,	Western Circle	10,000
Ditto,	Sone Circle	5,000
Ditto,	South-Western Circle	2,500
Ditto,	Orissa Circle	2,500

7. The amounts provided in Part II under Repairs are, with the exception of the sum of Rs. 80,000, which is reserved for special repairs under Communications, placed at the disposal of the Superintending Engineers concerned, and allotments for repairs will as usual be made by them.

8. The estimate for Public Works establishments employed in the General Branch of this Department during 1891-92 amounts to Rs. 8,70,757 against the budget grant of Rs. 7,96,426 for 1890-91. After providing a sum of Rs. 1,37,000 for percentage charges debitable to Imperial and Local Funds, the balance of Rs. 7,33,757 has been charged to Provincial Civil Works. This latter amount includes a sum of Rs. 99,498 for Inspectors of Local Works and their office establishments, and deducting this sum the amount chargeable to Provincial Civil Works is Rs. 6,34,259, which gives a percentage of 22·84 nearly on the total estimated expenditure of Rs. 27,77,193 on works and repairs during the year. This percentage will be reduced when credit is taken for the additional grant referred to in paragraph 1 above.

9. The estimate for Tools and Plant amounts to Rs. 47,850, and after deducting the percentage charges debitable to Imperial and Local funds, the balance of Rs. 39,050 has been charged to Provincial Civil Works.

10. The Superintending Engineers of Public Works Circles are requested to submit as soon as possible statements of unfinished works in progress for which no provision or insufficient provision of funds has been made in the budget in order that the necessary allotments may be made.

11. The attention of Superintending Engineers is drawn to the rules of the Public Works Department Code, prohibiting any expenditure on works until detailed estimates have been sanctioned and an allotment of funds made; and they are particularly requested to take the necessary steps to have estimates sanctioned by competent authorities for all works entered in the budget for which there are no sanctioned estimates

ORDER.—Ordered that a copy of this Resolution and of the orders of the Government of India, together with a copy of the budget estimate, be forwarded to all Superintending Engineers of Public Works Circles in Bengal; to the Examiner of Public Works Accounts, Bengal; and to the Accountant-General, Bengal, for information and guidance.

Ordered also that a copy of this Resolution and of the budget estimate be forwarded to all Commissioners of Divisions in Bengal; to the Inspectors of Local Works in Bengal; to the Inspectors-General of Jails, Police, Registration, and Civil Hospitals, Lower Provinces; and to the Director of Public Instruction, Bengal, for information and guidance.

Ordered also that a copy of this Resolution and of the budget estimate be forwarded to the Quartermaster-General in India and to the Board of Revenue, Lower Provinces, for information.

Ordered also that a copy of this Resolution and of the orders of the Government of India, together with a copy of the budget estimate, be forwarded to the Judicial, Revenue, and Financial Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

F. J. JOHNSTONE,

Offg. Secretary to the Govt. of Bengal.

W LeB.—Reg. No. 11807C—349—17-4-91.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.

48—STATE RAILWAYS—CONSTRUCTION.

REVISED AND BUDGET ESTIMATES

OF THE

EASTERN BENGAL STATE RAILWAY SYSTEM (INCLUDING THE EASTERN BENGAL, THE NORTHERN BENGAL, THE DACCA, AND THE ASSAM-BEHAR STATE RAILWAYS)

FOR

1890-91 AND 1891-92.

Eastern Bengal State Railway Press—Reg. 906—90—30-4-91.

Main Heads of Expenditure	1			2						
	Actuals to end of 1889-90.			Budget Grant, 1890-91.			*Eastern Bengal*			
							Eastern Section.		Northern Section.	
	E. B. S. Railway.	A-B. S. Railway	Total.	E. B. S. Railway.	A-B. S. Railway.	Total.	Cash.	Stores.	Cash.	Stores.
Works and Services.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I—Preliminary Expenses ...	3,56,879	88,701	4,45,580	3,500	...	3,500	1,000	500	...	...
II—Land ...	35,05,631	3,12,139	38,17,770	5,725	...	5,725	68,600	...	200	...
III—Formation ...		13,18,442		29,574	...	29,574	55,000	...	1,000	...
IV—Bridge-work	1,02,96,061	31,70,108	1,51,54,924	7,696	...	7,696	41,700	1,000	...	...
V—Fencing, &c.		3,70,313		15,206	...	15,206	18,800	9,400	2,950	1,700
VI—Ballast and Permanent-way ...	1,35,37,069	33,55,687	1,68,92,756	1,58,348	...	1,58,348	75,800	2,53,500	3,550	9,300
VII—Stations and Buildings ...	72,15,424	8,66,160	80,81,584	1,21,826	...	1,21,826	83,300	33,400	38,900	19,000
Total Construction Accounts ...	3,49,11,064	94,81,550	4,43,92,614	3,41,875	...	3,41,875	3,44,800	2,97,800	46,600	30,000
VIII—Plant ...	14,30,027	2,43,966	16,73,993	34,496	...	34,496	15,400	38,300	..	—100
IX—Ferries, &c....	10,67,976	...	10,67,976	1,75,025	...	1,75,025	2,64,600	...	...	...
X—Rolling-stock	70,23,890	9,46,733	79,70,623	21,161	...	21,161	,4800	13,300	2,93,200	2,500
XI—General Charges, as per Schedule B ...	39,95,860	7,57,178	47,53,038	3,500	...	3,500	3,40	...	..	...
Works to complete, Assam-Behar State Railway ...	...	...	...	...	a5,00,000	5,00,000	...	...	...	...
Loss by Exchange ..	13,93,940	2,83,590	16,77,530	...	.	...	...	...	...	...
Purchase of Line ...	1,56,97,840	...	1,56,97,840	...	...	...	...	...	...	...
Overdrawn Capital ...	4,24,483	...	4,24,483	...	...	...	...	...	...	...
Total Expenditure on Final Heads...	6,59,45,080	1,17,13,017	7,76,58,097	5,76,057	5,00,000	10,76,057	6,33,000	3,49,400	3,39,800	32,400
Miscellaneous Advances ...	...	...	...	.	...	...	...	...	...	...
Total ...	6,59,45,080	1,17,13,017	7,76,58,097	5,76,057	5,00,000	10,76,057	6,33,000	3,49,400	3,39 800	32,400
Deduct—Stores taken over from Company	7,27,879		7,27,879	...	...	...	...	...	...	...
Deduct—Receipts on Capital Account ...	3,51,979	1,62,840	5,14,819	...	...	...	...	...	...	...
Grand Total, Works and Services ...	6,48,65,222	1,15,50,177	7,64,15,399	5,76,057	5,00,000	10,76,057	6,33,000	3,49,400	3,39,800	32,400
Stores Accounts.										
As per Schedule A ..	20,43,610	...	20,43,610	81,173	...	81,173	18,23,400	—18,09,100	...	...
	6,69,08,832	1,15,50,177	7,84,59,009	6,57,230	5,00,000	11,57,230	24,56,400	—14,59,700	3,39,800	32,400
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores, and other items charged off in England ...	3,18,40,346	14,81,482	3,33,21,828	4,48,230	...	4,48,230	...	8,49,500	.	...
Net Indian Expenditure ...	3,50,68,486	1,00,68,695	4,51,37,181	2,09,000	5,00,000	7,09,000	24,56,400	—23,09,200	3,39,800	32,400

a Distributed over account heads in column 3

402

Eastern Bengal State Railway System for 1890-91 *and* 1891-92.

3

Revised Estimate, 1890-91.										Total probable outlay to end of 1890-91, (columns 1 and 3.)	
State Railway.					*Assam-Behar State Railway.*		Total.				
Dacca Section.		Total.			Behar Section.					Eastern Bengal State Railway, (Eastern, Northern and Dacca Sections).	Assam-Behar State Railway, (Behar Section.)
Cash.	Stores.	Cash.	Stores.	Total.	Cash.	Stores.	Cash.	Stores.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	1,000	500	1,500	100	...	1,100	500	1,600	3,58,379	88,801
—2,200	...	66,600	...	66,600	6,500	...	73,100	...	73,100	35,72,231	3,18,639
100	...	56,100	...	56,100	1,48,900	500	2,05,000	500	2,05,500		14,67,842
—5,550	...	36,150	1,000	37,150	4,23,700	78,900	4,59,850	79,900	5,39,750	1,04,25,261	36,72,708
3,100	...	24,850	11,100	35,950	33,500	24,700	58,350	35,800	94,150		4,28,513
—900	1,100	78,450	2,63,900	3,42,350	1,35,300	58,500	2,13,750	3,22,400	5,36,150	1,38,79,415	35,49,487
6,400	1,100	1,29,200	53,500	1,82,700	54,000	2,400	1,83,200	55,900	2,39,100	73,98,124	9,22,560
950	2,200	3,92,350	3,30,000	7,22,350	8,02,000	1,65,000	11,94,350	4,95,000	16,89,350	3,56,33,414	1,04,48,550
—3,250	...	12,150	38,200	50,350	3,600	6,400	15,750	44,600	60,350	14,80,377	2,53,966
...	...	2,64,600	...	2,64,600	30,300	23,200	2,94,900	23,200	3,18,100	13,32,576	53,500
2,600	1,100	3,00,600	16,900	3,17,500	9,000	6,400	3,09,600	23,300	3,32,900	73,41,390	9,62,133
...	...	3,400	...	3,400	8,100	...	11,500	...	11,500	39,99,260	7,65,[illegible]
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	13,93,940	2,83,590
...	...	...	...	...	...	...	...	...	...	1,56,97,840	...
...	...	...	...	...	...	...	...	...	...	4,24,483	...
300	3,300	9,73,100	3,85,100	13,58,200	8,53,000	2,01,000	18,26,100	5,86,100	24,12,200	6,73,03,280	1,27,67,017
...	...	...	...	...	...	...	...	...	...	...	...
300	3,300	9,73,100	3,85,100	13,58,200	8,53,000	2,01,000	18,26,100	5,86,100	24,12,200	6,73,03,280	1,27,67,017
...	...	...	...	...	...	...	...	...	...	7,27,879	...
...	...	...	...	...	...	...	...	...	...	3,51,979	1,62,840
300	3,300	9,73,100	3,85,100	13,58,200	8,53,000	2,01,000	18,26,100	5,86,100	24,12,200	6,62,23,422	1,26,04,177
...	...	18,23,400	—18,09,100	14,300	...	...	18,23,400	—18,09,100	14,300	20,57,910	...
300	3,300	27,96,500	—14,24,000	13,72,500	8,53,000	2,01,000	36,49,500	—12,23,000	24,26,500	6,82,81,332	1,26,04,177
...	...	...	8,49,500	8,49,500	...	...	...	8,49,500	8,49,500	3,26,89,846	14,81,182
300	3,300	27,96,500	—22,73,500	5,23,000	8,53,000	2,01,000	36,49,500	—20,72,500	15,77,000	3,55,91,486	1,11,22,695

Main Heads of Expenditure.	3	4					
		Budget Estimate,					
	Total probable outlay to end of 1890-91, Brought forward	Eastern Section.		Northern Section.		Dacca Section.	
		Cash.	Stores.	Cash.	Stores.	Cash.	Stores.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs
Works and Services.							
I—Preliminary Expenses	4,47,180	2,500	...	...	...	...	...
II—Land ...	38,90,870	69,200	...	17,400	...	400	...
III—Formation ...	1,59,94,324	31,400	...	1,800	...	...	...
IV—Bridge-work ...		64,300	30,500	400	...	...	...
V—Fencing, &c. ...		3,300	1,100	800	600	1,000	...
VI—Ballast and Permanent-way ...	1,74,28,906	1,22,700	1,79,800	500	25,000	300	2,000
VII—Stations and Buildings ...	83,20,684	1,54,000	14,700	66,900	70,100	32,700	3,700
Total Construction Accounts ...	4,60,81,964	4 47,400	2,26,100	87,800	95,700	34,400	5,700
VIII—Plant ...	17,34,343	...	9,500	...	...	..	...
IX—Ferries, &c. ...	13,86,076	1,00,000	...	...	...	...	...
X—Rolling-stock ...	83,03,523	33,300	1,10,300	5,000	8,200	100	...
XI—General Charges, as per Schedule B ...	47,64,538	1,500	...	...	...	...	...
Loss by Exchange ..	16,77,530	...	..	...	...	...	...
Purchase of Line ...	1,56,97,840	...	...	...	...	...	...
Overdrawn Capital...	4,24,483	...	...	...	...	...	...
Total Expenditure on Final Heads ..	8,00,70,297	5,82,200	3,45,900	92,800	1,03,900	34,500	5,700
Miscellaneous Advances ...	...	...	...	..	...	...	...
Total ..	8,00,70,297	5,82,200	3,45,900	92,800	1,03,900	34,500	5,700
Deduct—Stores taken over from Company .	7,27,879	...	...	...	...	...	...
Deduct—Receipts on Capital Accounts	5,14,819	...	...	...	...	...	...
Grand Total, Works and Services .	7,88,27,599	5,82,200	3,45,900	92,800	1,03,900	34,500	5,700
Stores Accounts.							
A—per Schedule A ...	20,57,910	17,36,000	—18,70,400	..	...	...	...
	8,08,85,509	23,18,200	—15,24,500	92,800	1,03,900	34,500	5,700
Deduct—Debits to the Indian books by Credits to "Expenditure in England" for value of English stores, and other items charged off in England ...	3,41,71,328	...	2,12,600	...	...	...	...
Net—Indian Expenditure ...	4,67,14,181	23,18,200	—17,37,100	92,800	1,03,900	34,500	5,700

Calcutta:

The 25th April 1891.

404

Bengal State Railway System for 1890-91 *and* 1891-92.—Continued.

1891-92. E. B. S. Ry. System.					5	6	7
Behar Section.		Total.			Total probable outlay to end of 1891-92 (columns 1, 3, and 4).	Required for lines under construction only.	
Cash.	Stores.	Cash.	Stores.	Total.		Remaining to be spent in future years.	Sanctioned Estimate.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	2,500	...	2,500	4,49,680	...	...
8,800	...	95,800	...	95,800	39,86,670	...	...
8,900	...	42,100	...	42,100		...	.
4,000	...	68,700	30,500	99,200	1,61,42,424	...	...
...	...	5,100	1,700	6,800		...	...
28,500	3,600	1,52,000	2,10,400	3,62,400	1,77,91,306	...	...
67,200	14,000	3,20,800	1,02,500	4,23,300	87,43,984	...	...
1,17,400	17,600	6,87,000	3,45,100	10,32,100	4,71,14,064	...	...
...	...	...	9,500	9,500	17,43,843	...	...
...	...	1,00,000	...	1,00,000	14,86,076	...	...
...	...	38,400	1,18,500	1,56,900	84,60,423	...	...
...	...	1,500	...	1,500	47,66,038	...	...
...	...	...	...	...	16,77,530	...	...
...	...	...	...	...	1,56,97,840	...	...
...	...	...	...	...	4,24,483	...	. .
1,17,400	17,600	8,26,900	4,73,100	13,00,000	8,13,70,297	...	...
...	...	...	...	...	...	...	...
1,17,400	17,600	8,26,900	4,73,100	13,00,000	8,13,70,297	...	...
...	...	...	...	...	7,27,879	...	...
...	...	...	...	...	5,14,819	...	...
1,17,400	17,600	8,26,900	4,73,100	13,00,000	8,01,27 599	...	...
...	..	17,36,000	—18,70,400	—1,34,400	19,23,510	...	..
1,17,400	17,600	25,62,900	—13,97,300	11,65,600	8,20,51,109	...	...
...	.	...	2,12,600	2,12,600	3,43,83,928	...	...
1,17,400	17,600	25,62,900	—16,09,900	9,53,000	4,76,67,181	...	...

S. FINNEY,

Offg. Manager, E. B. S. Railway.

SCHEDULE A.

Abstract Estimate for STORES for the Years 1890-91 *and* 1891-92.

Suspense Heads.	Actual balance at end of 1889-90.	Revised Estimate, 1890-91.					Probable balance at end of 1890-91.	Budget Estimate, 1891-92.					Probable balance at end of 1891-92.
		Debits.			Credits.	Net Debit or Credit.		*Debits.*			Credits.	Net Debit or Credit.	
		Cash.	Stores.	Total.				Cash.	Stores.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Purchases	—26,061	11,00,000	...	11,00,000	11,00,000	...	—26,061	10,00,000	...	10,00,000	10,00,000	...	—26,061
London stores	1,82,380	70,400	11,16,100	11,86,500	13,68,880	—1,82,380	...	21,000	a2,81,600	3,02,600	3,02,600	...	...
Manufactures	2,116	3,000	2,000	5,000	5,000	...	2,116	15,000	5,000	20,000	22,116	—2,116	...
Workshop Manufactures	18,236	6,50,000	5,50,000	12,00,000	12,16,236	—16,236	2,000	7,00,000	5,00,000	12,00,000	12,00,000	...	2,000
Stores in Depôts	18,50,106	...	30,33,298	30,33,298	28,08,549	+2,24,749	20,74,855	...	b17,00,000	17,00,000	18,27,284	—1,27,284	19,47,571
Sales	16,833	...	15,000	15,000	26,833	—11,833	5,000	...	10,000	10,000	15,000	—5,000	...
Total ...	20,43,610	18,23,400	47,16,398	65,39,798	65,25,498	+14,300	20,57,910	17,36,000	24,96,600	42,32,600	43,67,000	—1,34,400	19,23,510

	Rs.
English cost at 2 shillings	2,12,600
Exchange and insurance	69,000
	2,81,600

	Rs.
b Local purchases	9,00,000
Railway freight on stores	1,00,000
English stores	3,02,600
Returned stores from Revenue ...	3,55,000
Transfers	42,400
	17,00,000

405

SCHEDULE B.

CAPITAL AND REVENUE.

Abstract of General Charges for the Years 1890-91 *and* 1891-92.

Sub-Heads of Establishment.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92	Distribution.			
			Capital.		*Revenue.*	
			1890 91	1891-92	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs	Rs	Rs.
Direction or General	...	...	...	...	...	...
Engineering	*a* 11,500	...	11,500	*b* 1,500	...	...
Locomotive	...	...	...	...	...	...
Traffic	...	...	...	...	..	...
Stores	...	...	...	...	...	...
Audit and Accounts	...	...	...	...	...	...
Medical and Sanitation	...	...	...	...	...	...
Total ...	11,500	...	11,500	1,500	...	...

	Rs
a Eastern Section	3,400
Behar Section	8,100
	11,500

b Eastern Section.

SCHEDULE C.

Statement showing sum set aside for Expenditure in England during 1891-92.

Particulars	Amount.
	Rs
English Indent No 17 of 1890-91, for girders	15,620
Ditto ditto No 18 of ditto cancelled	.. .
Ditto ditto No 19 of ditto for permanent-way materials	11,970
Ditto ditto No. 20 of ditto for ditto ditto	73,460
Ditto ditto No 21 of ditto for lamp and lamp fittings	3,570
Ditto ditto No. 22 of ditto for iron-work for 20 third class carriages	33,230
Ditto ditto No. 1 of 1891-92 for vacuum brake fittings	45,840
Ditto ditto No 2 of ditto for miscellaneous stores	28,860
Total provision for Expenditure in England ...	2,12,550
Or in round figures ...	2,12,600

PUBLIC WORKS DEPARTMENT.

CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.

48—STATE RAILWAYS—CONSTRUCTION.

REVISED AND BUDGET ESTIMATES

OF THE

NALHATI STATE RAILWAY

FOR

1890-91 AND 1891-92.

Eastern Bengal State Railway Press—Reg. 700—85—18-4-91.

Capital Revised and Budget Estimates of the Nalhati State Railway, for the Year 1890-91 *and* 1891-92.

GENERAL ABSTRACT.

Main Heads of Expenditure.	1	2	3			4			5	6	
	Actuals to end of 1889-90.	Budget Grant, 1890-91.	Revised Estimate, 1890-91.			Budget Estimate, 1891-92.			Probable outlay to end of 1891-92 (columns 1, 3, and 4).	Required for lines under construction only.	
			Cash.	Stores.	Total.	Cash.	Stores.	Total.		Remaining to be spent in future years.	Sanctioned Estimate.
Works and Services.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary Expenses	...	...	...	...	...	...	...	...	...	...	...
II.—Land	...	...	...	...	...	...	...	...	...	...	...
III.—Formation	21,690	...	...	...	...	...	...	...	21,690	...	...
V.—Fencing		...	...	...	...	...	...	...		...	...
VI.—Ballast and Permanent-way	1,90,420	11,000	7,000	...	7,000	4,000	...	4,000	2,01,420	...	...
VII.—Stations and Buildings	25,600	...	...	...	...	...	...	...	25,600	...	...
Total Construction Accounts ...	2,37,710	11,000	7,000	...	7,000	4,000	...	4,000	2,48,710	...	...
VIII.—Plant	7,500	...	—2,800	...	—2,800	...	...	...	4,700	...	...
IX.—Ferries	...	...	...	...	...	...	...	...	...	...	...
X.—Rolling-stock	46,916	...	—2,300	...	—2,300	...	...	...	44,616	...	...
XI.—General Charges, as per Schedule B	30,000	...	...	...	...	...	...	...	30,000	...	...
Loss by Exchange	11,860	...	...	...	...	...	...	...	11,860	...	...
Total Expenditure on Final Heads ...	3,33,986	11,000	1,900	...	1,900	4,000	...	4,000	3,39,886	...	...
Miscellaneous Advances	...	...	...	...	...	...	...	...	...	...	...
Total ...	3,33,986	11,000	1,900	...	1,900	4,000	...	4,000	3,39,886	...	...
Deduct—Receipts on Capital Account ...	8,027	...	...	...	...	...	...	...	8,027	...	...
Grand Total, Works and Services ...	3,25,959	11,000	1,900	...	1,900	4,000	...	4,000	3,31,859	...	...
Stores Accounts.											
As per Schedule A	12,914	...	22,500	—8,300	14,200	21,800	—24,800	—3,000	24,114	...	...
Total ...	3,38,873	11,000	24,400	—8,300	16,100	25,800	—24,800	+1,000	3,55,973	...	...
Deduct—Debits to the Indian Books by Credit to "Expenditure in England" for value of English Stores, and other Items charged off in England	4,02,545	...	...	20,100	20,100	...	20,000	20,000	4,42,645	...	...
Net—Indian Expenditure ...	—63,672	11,000	24,400	—28,400	—4,000	25,800	—44,800	—19,000	—86,672	...	...

NALHATI:
The 8th April 1891.

R. G. MOOKERJEE, *Manager,*
Nalhati State Railway.

SCHEDULE A.

Abstract of Estimate for Stores for the Years 1890-91 *and* 1891-92.

Suspense Heads.	Actual balance at end of 1889-90.	Revised Estimate, 1890-91.					Probable balance at end of 1890-91.	Budget Estimate, 1891-92.					Probable balance at end of 1891-92.
		Debits.			Credits.	Net Debit or Credit.		*Debits.*			Credits.	Net Debit or Credit.	
		Cash.	Stores.	Total.				Cash.	Stores.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—382	15,000	...	15,000	15,000	...	—382	15,000	...	15.000	15,000	...	—382
London Stores	...	1,900	26,400	28,300	28,300	...	...	1,800	*a* 26,280	28,080	28,080	...	...
Manufactures	...	100	...	100	100	...	...	...	...	...	...	...	...
Workshop Manufactures ...	—139	5,500	1,500	7,000	7,000	...	—139	5,000	2,000	7,000	7,000	...	—139
Stores in Depôts	13,433	...	46,000	46,000	31,800	+14,200	27,633	...	43,000	43,000	46,000	—3,000	24·633
Sales	2	...	50	50	50	...	2	...	...	...	...	...	2
Total ...	12,914	22,500	73,950	96,450	82,250	+14,200	27,114	21,800	71,280	93,080	96,080	—3,000	24,114

	Rs
a English cost at 2 sillings	20,000
Exchange and Insurance	6,280
	26,280

SCHEDULE B.

Budget Estimate of General Charges of the Railway for the Year 1891-92.

Blank.

SCHEDULE C.

Statement showing sum set aside for Expenditure in England during 1891-92.

Particulars.	Amount.
	Rs.
Four miles of rails to be indented for from England	20,000

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

CAPITAL EXPENDITURE ON PUBLIC WORKS CHARGED AGAINST REVENUE,

37—STATE RAILWAYS—CONSTRUCTION.

REVISED AND BUDGET ESTIMATES

OF THE

KAUNIA-DHARLLA STATE RAILWAY,

FOR

1890-91 AND 1891-92.

Eastern Bengal State Railway Press Reg. 749—85—14-4 91.

Capital Revised and Budget Estimates of the Kaunia-Dharlla State Railway for 1890-91 *and* 1891-92.

GENERAL ABSTRACT.

Main Heads of Expenditure.	1	2	3			4			5	6.	7
	Actuals to end of 1889 90.	Budget Grant, 1890-91.	Revised Estimate, 1890-91.			Budget Estimate, 1891-92.			Total probable outlay to end of 1891-92 (columns 1, 3, and 4).	Required for lines under construction only.	
			Cash.	Stores.	Total.	Cash.	Stores.	Total.		Remaining to be spent in future years.	Sanctioned. Estimate.
Works and Services.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary Expenses	2,272	...	...	...	...	...	...	...	2,272	...	...
II.—Land	14,512	...	...	...	...	...	...	...	14,512	...	...
III.—Formation	35,616	...	...	...	...	...	...	...	35,616	...	...
IV.—Bridge-work	54,905	...	...	...	...	...	...	...	54,905	...	...
V.—Fencing	1,609	...	..	...	...	...	...	...	1,609	...	...
VI.—Ballast and Permanent-way	4,95,838	...	...	...	...	...	...	...	4,95,838	...	...
VII.—Stations and Buildings	24,207	...	1,000	...	1,000	...	...	...	25,207	...	...
Total Construction Account ...	6,28,959	...	1,000	...	1,000	...	...	...	6,29,959	...	...
VIII.—Plant	8,956	...	...	...	...	...	...	...	8,956	...	...
IX.—Ferries	1,20,694	...	—5,000	...	—5,000	...	...	...	1,15,694	...	...
X.—Rolling-stock	1,75,315	20,000	1,000	15,000	16,000	...	...	...	1,91,315	...	...
XI.—General Charges as per Schedule B	8,291	...	...	...	...	...	...	...	8,291	...	...
For Minor Works	...	5,000	...	...	...	5,000	...	5,000	5,000	...	...
Total Expenditure on Final Heads ...	9,42,215	25,000	—3,000	15,000	12,000	5,000	...	5,000	~~9,66,215~~ 9,47,215	...	...
Miscellaneous Advances	...	...	...	...	...	...	...	...		...	...
Total ...	9,42,215	25,000	—3,000	15,000	12,000	5,000	...	5,000	~~9,66,215~~ 9,47,215	...	...
Deduct—Receipts on Capital Account ...	...	...	...	...	...	...	...	...		...	...
Grand Total, Works and Services ...	9,42,215	25,000	—3,000	15,000	12,000	5,000	...	5,000	~~9,51,717~~ 9,47,215	...	...
Stores Accounts.											
As per Schedule A	9,502	...	18,000	—19,000	—1,000	10,000	—10,000	...	9,502	...	...
Total ...	9,51,717	25,000	15,000	—4,000	11,000	15,000	—10,000	5,000	~~9,74,717~~ 9,47,717	...	...
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores, and other items charged in England	...	...	...	...	...	...	...	...	...	...	...
Net—Indian expenditure ...	9,51,717	25,000	15,000	—4,000	11,000	15,000	—10,000	5,000	~~9,74,717~~ 9,47,717	...	...

CALCUTTA :
The 7th April 1891.

S. FINNEY,
Offg. Manager, E. B. S. Railway.

409

SCHEDULE A.

Abstract Estimate for Stores for the Years 1890-91 *and* 1891-92.

Suspense Heads.	Actual balance at end of 1889-90.	Revised Estimate, 1890-91.					Probable balance at end of 1890-91.	Budget Estimate, 1891-92.					Probable balance at end of 1891-92.
		Debits			Credits.	Net Debit or Credit.		*Debits.*			Credits.	Net Debit or Credit	
		Cash.	Stores.	Total				Cash.	Stores.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	...	...	...	...	...	...	...	...	...	...	...	...	...
London stores	...	...	...	...	...	...	...	...	...	...	...	...	...
Manufactures ...	...	...	...	...	...	...	...	...	..	...	...	...	...
Workshop Manufactures ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stores in Depôts	9,502	18,000	...	18,000	19,000	—1,000	8,502	10,000	...	10,000	10,000	...	8,502
Sales	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	9,502	18,000	...	18,000	19,000	—1,000	8,502	10,000	...	10,000	10,000	...	8,502

SCHEDULE B.

Budget Estimate of General Charges of the Railway for the Year 1891-92.

Blank.

SCHEDULE C.

Statement showing sum set aside for Expenditure in England during 1891-92

Blank.

INCORPORATED LOCAL FUNDS BUDGET ESTIMATE, 1891-92.

[FILE F $\frac{1\text{-E}}{27}$ 34.]

No. 337Bt., dated Fort William, the 7th August 1891.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INCORPORATED LOCAL FUNDS BUDGET ESTIMATE, 1891-92.

HEADS AND ITEMS	Actuals, 1889-90	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890			Increase	Decrease	Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Local Government.	REMARKS
			Last six months of 1889-90	First six months of 1890-91	Total.				Proposed by Local Officers.	Passed by Government of India.		
ABSTRACT OF RECEIPTS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening balance	26,88,292	27,84,596						27,84,596		25,40,596	26,57,102	
VI. Provincial rates	38,88,316	37,00,000	28,54,221	5,26,739	33,80,960	3,00,000	..	39,70,000	39,69,163	40,00,000	39,53,465	The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
XII. Interest ..	56,120	50,000	44,676	5,299	49,975			50,000	39,661	50,000	49,421	
XIII. Post office ...	16,823	16,000	7,081	8,210	15,291		1,000	15,000	14,379	15,000	17,000	
XVII. Police—pounds	2,93,179	4,10,000	2,88,121	48,424	3,36,545	32,000		4,42,000	4,65,680	4,42,000	4,65,680	
XIX. Education	30,858	30,000	24,908	4,067	27,975	4,000	.	34,000	32,576	34,000	32,576	
XX. Medical	8,212	10,000	5,480	1,020	6,500	5,000	..	15,000	7,874	15,000	7,874	
XXI. Scientific and other minor departments	28,124	25,000	25,823	4,082	29,905	3,000		28,000	13,595	28,000	27,081	
XXV. Miscellaneous	2,33,793	2,40,000	1,89,784	36,580	2,26,334		16,000	2,24,000	1,56,929	2,24,000	2,15,829	
XXVI. Railways .									.		.....	
XXX. Irrigation—minor works and navigation				605	605	3,000		3,000	10,000	3,000	10,000	
XXXII. Civil works	2,93,630	4,30,000	2,43,350	34,246	2,77,596		64,000	3,66,000	3,74,647	3,66,000	3,74,647	
Grant from Government	11,82,950	8,30,000	6,16,480	3,03,236	9,19,716			8,80,000	7,54,105	8,30,000	8,69,148	
Transfers between local and local		.					.		12,073	.	.....	
Debt heads .	21,77,650	16,00,000	548	16,66,069	16,66,617	3,35,000		19,35,000	4,36,942	19,35,000	60,23,620 1,[illegible] 000	
Total ..	83,09,705	73,41,000	42,99,472	26,38,577	69,38,049	6,82,000	81,000	79,62,000	62,87,624	79,42,000	64,05,620	
						6,01,000						
GRAND TOTAL ..	1,09,97,937	1,01,25,596						1,07,46,596		1,04,82,596	88,[illegible],722	
ABSTRACT OF EXPENDITURE.												
1 Refunds and Drawbacks .	1,269	30,000	(—)5,200	93	(—)5,107		25,000	5,000	135	5,000	1,100	The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
8. Provincial rates	17,521	10,000	12,580	6,488	19,068	10,000		20,000	9,359	20,000	18,263	
13. Interest on ordinary debt .						..			1,800		1,800	
15. Post office	3,65,384	3,75,000	1,64,680	1,77,994	3,42,674		5,000	3,85,000	3,91,400	3,70,000	3,91,400	
18. General administration .	2,65,779	2,50,000	1,89,857	26,787	2,16,644	35,000	... .	2,85,000	2,94,788	2,85,000	2,94,[illegible]	
20. Police—Pounds ...	24,144	19,000	18,607	2,241	20,848	16,000		35,000	34,818	35,000	34,818	
22. Education	10,05,196	10,30,000	8,72,617	61,328	9,33,945	19,000	.. ..	10,49,000	10,90,378	10,49,000	10,90,378	
24. Medical .. .	44,060	26,000	47,[illegible]67	4,997	52,264	65,000	.. ..	91,000	78,471	91,000	78,47[illegible]	
26. Scientific and other minor departments	30,494	27,000	16,412	12,194	28,606	2,000	.... ..	29,000	29,840	29,000	29,[illegible]	
29. Superannuation allowances and pensions ..	1,988	4,000	1,419	324	1,743	1,000	. ..	5,000	14,489	5,000	14,657	
30. Stationery and Printing	49,045	40,000	37,947	2,896	40,843	10,000	.	50,000	56,987	50,000	57,034	
32. Miscellaneous .	57,314	40,000	43,950	8,577	52,527	8,000		48,000	49,053	48,000	50,040	
33. Famine relief	1,07,472		67,942	10,169	78,111	20,000		20,000	12,373	29,000	12,373	
41. Miscellaneous railway expenditure .	. .	..		.	.	.	.. ..	.		.. ..	.....	
43. Minor works and navigation				429	429	5,000		5,000	12,732	5,000	12,732	
45. Civil works	42,37,804	37,00,000	35,60,869	4,08,905	39,69,774	6,81,000		44,46,000	45,38,702	43,81,000	45,66,998	
Contribution to Government				.				.	3,391	.	.....	
Debt heads	20,05,221	15,00,000	10	23,60,207	23,60,217	2,53,000		17,53,000	2,53,120	17,53,000	66,58,957 500	
Total	82,13,341	70,51,000	50,28,957	30,83,629	81,12,586	11,25,000	30,000	82,06,000	68,75,995	81,40,000	66,59,457	
						10,95,000						
Closing balance . ..	27,84,596	30,74,596						25,40,596		23,36,596	25,03,265	
GRAND TOTAL .	1,09,97,937	1,01,25,596						1,07,46,596		1,04,82,596	89,62,7[illegible]	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889 90.	First six months of 1890 91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891 92. Proposed by Local Officers.	Passed by Government of India.	Passed by Local Government.	REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B.C.) OF 1885.										
Opening balance	24,09,080	24,97,422				24,97,422		22,09,422	23,89,668	
VI.—Provincial Rates.										
Rates and cesses on lands—										
Cess on lands	33,55,109	31,91,200	25,50,952	2,83,858	28,34,810		34,52,764			
Do. on mines, railways, &c.	6,206		4,033	7,290	11,323		16,275			
	33,61,315	31,91,200	25,54,985	2,91,148	28,46,133	34,10,000	34,69,039	34,40,000	34,40,000	
XII.—Interest.										
Interest on Government Securities—										
Education Department	4	.....	4	...	4		4			
Medical ditto	600	.	423	20	443		560			
Famine Relief Trust Fund ...		..	.....	.....	... ..		1,000			
Miscellaneous—										
Interest on arrear collections of road cess ..	54,746	49,000	43,901	5,132	49,033		37,331			
	55,356	49,000	44,328	5,152	49,480	49 000	38,895	49,000	49,000	
XVII.—Police.										
Fees, fines and forfeitures—										
Pounds under Act I of 1871	.	.. ...					50			
Fines on stray cattle	30,216	4,10,000	25,372				36,647			
Rents of pounds farmed out . ..	3,27,508		2,30,471				3,95,406			
Proceeds of unclaimed stray cattle	34,764		31,843				33,027			
Miscellaneous	691		415				550			
	3 93,179	4,10 000	2,88,121	48,424	3,30,545	4,42 000	4,65 680	4,42,000	4 65,680	
XIX.—Education.										
School fees of Board's schools—General—										
Middle English schools	20,915	30,000	16,891				4,274			
Middle vernacular schools							18,813			
Primary schools ...			.				418			
Other do.	85		78							
School fees of Board's schools Special—										
Technical schools ...	.....		...				300			
Special schools ...	...		..				... .			
Contributions—										
From private persons and associations .	2,754		4,813				7,634			
From municipalities	3,312									
Income from endowments—										
Rent of lands and houses	318		318				..			
Miscellaneous—										
Sale of books	... ..		... ..				.			
Scholarship examination fees . . .	.....		.....				315			
Transfer fees	..						76			
Miscellaneous .	3,474		1,808				746			
	30,858	30,000	23,908	4,067	27,975	34,000	32,5[illegible]	34,000	33,576	
XX.—Medical.										
Hospital receipts—										
Receipts from paying patients	154		1'4				.....			
Sale proceeds of medicines and medical stores	.. ..		.....				.			
Income from endowments—										
Rent of lands and houses	19		19				.			
Contributions—										
From municipalities	371		108							
From private persons	7,135		4,989				7,811			
Miscellaneous—										
Sanitary fees and fines	...		..				...			
Other receipts ...	233		210				63			
	8,212	10,000	5,480	1,020	6,5 0	15,000	7,874	15,000	7,874	
XXI.—Scientific and other Minor Departments.										
Veterinary receipts—										
Sale proceeds of foals	. ..	... ..	.. ...		. ...		..			
Miscellaneous ...	.....	. ....	.....		.....		.....			
Receipts on account of experimental cultivation—										
Receipts on account of public exhibitions and fairs	.....		.. .	.....			2,291			
	... .	.	... ..	. . ..	. ...		2,291		2,291	

The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced,

INCORPORATED LOCAL FUNDS—*continued.*

HEADS OF ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Passed by Government of India.	Passed by Local Government.	REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B C) OF 1885.										
Refunds and Drawbacks.										
1.—Refunds	573	28,000	(—)5,565		(—)5,565	4,000	... .	4,000		
13.—*Interest on Ordinary Debts*—										
Interest on temporary loans—										
Interest on loans—										
On account of last year	.	... ..	... ..	.....	.....		... ..			
On account of current year	.	.		.			1,800			
							1,800		1,800	
18.—*General Administration*—										
General establishment of local funds—										
Office establishment	1,79,134		1,36,441	19,283	1,58,972		1,62,564			
Office contingencies ..				3,248			29,775			
Travelling allowances of members .	11,795		11,216	1,432	12,648		22,425			
Payment of establishments for offices of Account, Control Audit*	66,208		36,204		36,204		70,871			
	2,57,137	2,41,000	1,84,861	23,963	2,07,824	2,76,000	2,85,635	2,7[illegible],000	2,8[illegible],635	
20.—*Police.*										
Cattle-pound charges—										
Establishment	15,361		11,278	1,672	12,950		21,368			
Contingencies	2,881		2,082	225	2,307		5,476			
Construction and repairs of sheds	4,964		4,964	62	5,026		11,024			
Refunds (of cattle-pound collections) .	938		283	282	565		950			
	24,144	19,000	18,607	2,241	20,848	35,000	38,818	35,000	38,818	
22.—*Education*—										The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
Inspection—										
Sub-Inspectors .	95,535			12,339			1,00,224			
Clerks and servants	6,641			34			1,152			
Subordinate Inspecting Agencies	759			7,780			80,380			
Travelling allowances ..	38,959			4,070			55,044			
Office expenses .	7,728			579			6,486			
Miscellaneous				116			1,423			
Purchase and repair of furniture				24			110			
Schools—General—										
Schools under direct management—										
Middle English—										
Masters .	9,388			1,320			12,695			
Servants .	300			53			1,098			
Contingencies . .	2,994			30			391			
Middle vernacular—										
Masters	58,037			6,045			58,572			
Servants	1,661			200			2,016			
Contingencies	11,446			409			3,351			
Primary Schools—										
Masters	20,156			26			1,152			
Servants	1,456			... ..			.. ..			
Contingencies	9,667			168			350			
Schools—Special—										
Technical schools—										
Masters	.			156			3,480			
Servants	..			22			5,132			
Contingencies . .	. ...			30			3,740			
Schools aided under the Grant-in aid rules—										
Middle English schools	1,18,167			9,144			1,27,801			
Middle vernacular schools	69,565			6,169			75,358			
Primary schools	1,01,350			412			660			
Other schools . ..	1,560			185			1,152			
Lower class vernacular	1,179						.. ..			
Special grants for building, furniture, &c. .	103			656			2,930			
Primary schools aided under other rules—										
Stipends in boys' schools	927			5,148			1,75,404			
Rewards in boys schools	110			3,[illegible]82			2,62,138			
Girls' schools	1,042			205			32,377			
Prizes				422			18,659			
Stipends of primary school teachers under instruction in training schools .	4,45,999			582			4,291			
Cost of lower primary scholarship examination	89			766			11,423			
Miscellaneous	196			456			.. ..			
Scholarships—										
In Professional colleges—										
Engineering .. .	.						2,222			

* Of this ½ comes under miscellaneous—miscellaneous on Accountant General's books and ½ under miscellaneous-fees for Government Audits.

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Passed by Government of India.	Passed by Local Government.	REMARKS.
RECEIPTS.—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B.C.) OF 1885. —*concluded.*										
XXV.—Miscellaneous.										
Sale of old stores and materials	.....		.....	189	... ..		5,616			
Rents—										
Rent of lands ...	.....		.....	.....	..		7,124			
Staging bungalow fees	9,156		6,770	1,400	8,449		8,267			
Serai fees ..							70			
Rent of marginal lands of local canals ...	.....		. . ..	... .	..		70			
Miscellaneous fees, fines, and forfeitures—										
Fees, fines, and forfeitures	72,870		56,233	8,222	64,455		77,890			
Miscellaneous—										
Miscellaneous	.		.....	.....	....		16,590			
Sale proceeds of trees, &c.	1 32,900		1,11,683	13,614	1,25,297		31,063			
	2,14 926	2,02,000	1,74,686	23,515	1,98,201	1,98,000	1,46,689	1,98,000	1,98,000	
XXVI.—Railways.										
Gross receipts	.....	...		. ....		.....		.. ..	...	
XXX—Irrigation—Minor Works and Navigation.										
Local canal receipts ...	.. ..			605	605	3,000	10,000	3,000	10,000	Estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
XXXII.—Civil Works.										
In charge of Civil Officers—										
Ferries—										
Ferry tolls	2,81,788		2,33,347				3,60,173			
Road tolls	. ..						..			
Fines ...	133		118				635			
Sale proceeds of old boats, &c. ..	344		344				75			
Rent of buildings and lands	.....		.....				1,129			
Sale of buildings .										
Canal tolls .	11,355		9,341							
Contributions from private persons ..	.....						4,571			
Contributions from municipalities							8,064			
	2,93,620	4,30,000	2,43,350	34,246	2,77,596	3,66,000	3,74,647	3,66,000	3,74,647	
Allotment from Provincial to Local—	11,05,693	7,50,000	6,05,356	2,27,749	4,33,105	7,97,000	6,85,835	7,70,500	8,00,000	
Transfers between Local and Local— ..	.		..	.....		. .	12 073	...		
Debt—										
Temporary loans ...	... ..	.....	.....	.....	.....	.....	1,70,000	...	53,80,068	
Advances—	20,64,128	15,97,000	.. ...	16,64,643	16,64,643	18,31,000	1,45,715	10,31,000	.. ..	
Deposits							1,18,027		1,82,000	
Total ...	75,27,287	66,78,200	39,40,214	23,00,569	62,40,783	72,45,000	56,79,941	72,48,500	55,62,068	
GRAND TOTAL	99 36,367	91,75,622				97,42,422	.	14,57,922	79,01,734	

Incorporated Local Funds—*continued.*

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers	Passed by Government of India.	Passed by Local Government.	Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
District Fund under Act III (B.C.) of 1885—*continued.*										
22.—Education—*continued.*										
Scholarships—*continued.*										
In primary schools— Lower primary	74			.....			25,245			
Miscellaneous—										
Refunds							13,796			
Total ...	10,05,196	10,30,000	8,72,617	61,328	9,33,945	10,49,000	10,90,378	10,49,000	10,90,378	
24.—*Medical.*										
Hospital and dispensaries—										
Contribution to Municipalities	2,854			.....			2,200			
Assistant Surgeons ...	.....			.....			.....			
Civil Hospital Assistants	11,058			968			13,677			
Compounders and dressers	84			210			3,840			
Clerks	1,818			.....			.....			
Servants	2,750			329			3,051			
Medical stores	1,781			182			6,619			
Cost of country medicines	.....			53			1,787			
Petty construction and repairs	.....			182			3,768			
Diet of patients	437			67			1,636			
Purchase and repair of furniture	.....			151			440			
Miscellaneous	10,110			1,140			21,002			
Grant-in-aid to dispensaries	2,468			705			685			
Sanitation and vaccination—										
Vaccine establishment and charges—							2,500			
Vaccinators . ..	2,616			18			2,590			
Miscellaneous charges...	6,376			.....			30			
Sanitation charges—							2,600			
Conservancy of towns and villages—							7,200			
Scavenging establishment and charges ...	.....			20			1,000			
Medical schools and colleges—										
Colleges— Scholarships and stipends	.....			20			576			
Schools— Scolarships and stipends	.....						1,600			
Refunds	.....						.....			
	42,352	25,000	45,761	4,054	49,815	90,000	76 781	90,000	70,781	The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
26.—*Scientific and other Minor Departments.*										
Experimental cultivation—										
Public exhibitions and fairs	.....	.....	.....	..	.....	.....	300	..		
Bull and stallion charges .	4,720	3,000	4,646	48	4,694	5,000	5,070	5,000		
Census	.....	.....	.....	.....	..	.....	470	.....		
Refunds	.....	.....	.....	....		.....		..		
	4,720	3,000	4 646	48	4,696	5,000	5 840	5,000	* 5,840	
29.—*Superannuation Allowances and Pensions.*										
Pensions	650		476	59	535		11,657			
Gratuities...	747		559		559		2,200			
	1,397	3,000	1,035	59	1,094	4,000	13,857	4,2 0	13,857	
30.—*Stationery and Printing.*										
Stationery purchased in this country .				755			21,420			
Printing at private presses	47,490		37,316	1,611	39,766		32,510			
Lithography				84			550			
	47,490	38,000	37,316	2,450	39,766	48,000	54,480	48,000	54,480	
32.—*Miscellaneous.*										
Donations for charitable purposes—							1,800			
Rewards for the destruction of wild animals—										
Destruction of wild animals including dogs .	1,253		1,061	105	1,166		1,125			
Destruction of venomous snakes	.....		.....	1	1		450			

416

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Passed by Government of India.	Passed by Local Government.	REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B C.) OF 1885. —*contd.*										
32—*Miscellaneous*—contd.										
Petty establishments—										
Staging bungalows and serais—										
Establishment				1,337			10,663			
Petty construction and repairs ...				87			12,870			
Purchase and repair of furniture ...	13,947		11,149	20	12,691		2,471			
Other miscellaneous charges				68			895			
Miscellaneous and unforeseen charges—										
Miscellaneous	35,708		27,388	549	27,937		13,346			
Refunds	1,748		1,748	4,882	6,630		650			
	52,654	34,000	41,346	7,079	48,425	43,000	44,270	43,000	44,270	
33.—*Famine Relief.*										
Charitable relief	1,07,472		67,942	.....	67,942		4,373			
Public Works	... ..		.....	10,112	10,112		8,000			
Miscellaneous	... .		.....	57	57		.....			
	1,07,472	.....	67,942	10,169	78,111	20,000	12,373	20,000	12,373	
41.—*Miscellaneous Railway Expenditure.*										
Refunds	... ..	... ..	.....	. ....	.....	... ..	. ....	.....	.....	
43.—*Minor Works and Navigation.*										
Local canal charges—										
Establishment and contingencies	... ..		.....	429	429		5,400			
Refunds	.....		.....	.....	.. ...		7,332			
	. . .	.....	.....	429	429	5,000	12,732	5,000	12,732	
45.—*Civil Works.*										
Ferries—										
Establishment	53,701			893			8,594			
Contingencies ...				928			17,610			
Petty construction and repairs	.... .			1,721			24,731			
Refunds	65,144			1,200			2,500			
Contribution to municipalities	.....			.....			.....			
Subsidy to steamer service	.....			.....			5,200			
Original works—										
Civil buildings				1,450			32,805			
Communications . .	13,41,058			1,08,736			12,82,138			
Miscellaneous public improvements ...				1,056			77,191			
Repairs—										
Civil buildings				77			8,927			
Communications .	19,41,857			1,39,097			21,29,958			
Miscellaneous public improvements ...				3,003			21,361			
Establishment—										
District Engineer ..				31,839			2,33,952			
Overseers and Sub-overseers	5,54,890			18,673			1,55,923			
Accountants, clerks and servants				9 921			85,352			
Travelling allowances ...	.....			10,088			98,794			
Office contingencies ...	... .			1,294			12,870			
Tools and plant ...	33,145			4,884			23,091			
Water-supply and water-works—										
New tanks and wells ...	12,925			3,907			54,600			
Existing sources of supply repaired or otherwise improved ...	.....			1,463			17,650			
Establishments to guard sources of drinking water supply	.. ...			.....			3,900			
Drainage works—	... .			.			12,038			
Refunds	... .			17,177			.....			
	40,02,720	34,94,000	34,89,211	3,57,407	37,46,618	42,05,000	43,14,835	41,50,000	43,44,335	The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
Contribution to Government	.....	.....	.....	.....	.....	.....	3,244	.....	.....	
Total ...									59,81,290	
Debt—										
Temporary loan	.....			.....			20,563			
Advances	18,93,090	14,96,000	.....	23,06,508	23,06,508	17,49,000	1,18,480	17,49,000	.....	
Deposits							1,10,877			
Total expenditure ...	74,38,945	64,11,000	46 50,777	27,75,735	74,32,512	75,33,000	62,04,463	74,78,200	59,81,290	
Closing balance ...	24,97,422	27,64,622				22,09,422		19,79,722	19,20,435	
GRAND TOTAL ...	99,36,367	91,75,622				67,42,422		94,57,922	79,01,734	

INCORPORATED LOCAL FUNDS—*continued.*

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92		Passed by Local Government.	REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Passed by Government of India.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD FUND UNDER ACT IX (B.C.) OF 1880.										
Opening balance	1,03,873	85,183				85,183		1,03,183	83,912	
VI.—Provincial Rates.										
Cess on lands	1,44,297	1,42,000	1,43,013	26,230	1,69,243		1,46,718			
Cess on mines, railways, &c.	7,574	13,000	7,550	933	8,483		8,001			
	1,51,871	1,55,000	1,50,563	27,163	1,77,726	1,80,000	1,54,719	1,80,000	1,54,719	The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
XII.—Interest.										
Interest on Road Cess Collections— Interest on arrear cess recovered	764	1,000	348	147	495	1,000	766	1,000	421	
XIV.—Miscellaneous.										
Fees, fines and forfeitures of Road Cess .	7,661		7,216	4,716	11,932		2,879	9,000		
Rents of serais and staging bungalows	2,033		1,833	.....	1,833		2,382	3,000		
Miscellaneous Receipts of Road Cess	5,429		5,071	42	5,113		4,270	5,000		
	15,773	27,000	14,120	4,758	18,878	17,000	9,531	17,000	17,000	
XXXII.—Civil Works.										
Ferry tolls	.....	. ..	.....	...	.....	.....	.. ..	.....	.. .	
Contribution from Provincial to Local.										
Grants from Government ...	10,357	17,000	7,962	9,159	17,121	17,000	7,270	5,500	8,148	
Debt Heads.										
Suspense Account ...	53 108	3,000	.. .	962	962	3,000	2,600	3,000	.....	
Total ...	2,31,873	2,03,000	1,72,993	42,189	2,15,182	2,18,000	1,74,886	2,06,500	1,80,288	
GRAND TOTAL ..	3,35,746	2,88,183				3,03,183		3,09,683	2,64,200	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Passed by Government of India.	Passed by Local Government.	REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD FUND UNDER ACT IX (B.C.) OF 1880.										
1.—*Refunds and drawbacks.*										
Refunds	8	.. ..	8	.....	8	.....	100	.....	100	
8.—*Provincial rates.*										
Establishment for cess collections	17,521	10,000	12,580	4,956	19,068		9,359			
Contingencies				1,532						
	17,521	10,000	12,580	6,488	19,068	20,000	9,359	20,000	18,263	
18.—*General Administration.*										
Establishment of Committee's office	4,415		3,011	1,635	4,646		4,844			
Contingencies										
Percentage for treasury establishment	2 637		1,926	666	2,592		2,479			
	7,052	7,000	4,937	2 301	7,238	7,000	7 323	7,000	7,416	
30.—*Stationery and Printing.*										
Stationery and printing ...	1,231	1,000	434	198	632	1,000	1,112	1,000	1,209	
32.—*Miscellaneous.*										
Staging bungalows— Establishment	404		250	128	378		411	300		The estimate as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
Contingencies . .										
Petty construction and repairs	2 206		1,576	1,143	2,719		2,900	2,200		
Miscellaneous	155		107	53	160		250	500		
	2,765	4,000	1,933	1,324	3,257	3,000	3,561	3,000	4,298	
45.—*Civil Works.*										
Original works	22,180		13,427	5,915	19,342		20,008			
Repairs	1,10,013		88,161	24,129	1,12 290		1,10,511			
Establishment	27,574		18,414	8,225	26,719		25,063			
Tools and plant	3,051		1,557	268	1,825		1,380			
Ferry tolls—										
Establishment	.....		.....	.....	.....		50			
Contingencies	. ...		.....	.....	..					
	1,62,818	1,40,000	1,21,630	38,537	1,60,176	1,66,000	1,63,032	1,60,000	1,61,655	
Contribution to Provincial Government.										
Grant from the fund ...	.....	.....	.....	.....	... ..	.....	147	.....	.....	
Debt Heads.										
Suspense account	59,168	4,000	.....	38,094	38,094	3,000	3,200	3,000	500	
Total ...	2,50,563	1,66,000	1,41,531	86,942	2,28,473	2,00,000	1,87,834	1,94,000	1,93,444	
Closing balance ...	85,183	1,22,183				1,03,183		1,15,683	70,756	
GRAND TOTAL ...	3,35,746	2,88,183				3,03,183		3,09,683	2,64,200	

420

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Local Government.	REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Passed by Government of India.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS DEPARTMENT RESOLUTION, 1009, DATED THE 23RD FEBRUARY 1872.										
Opening balance	23 637	28,885				28,885		20 385	45,310	
VI.—Provincial Rates.										
Cess on lands ... . Cess on mines, railways, &c.	3,739		3,727	20	3,747		3,706 / 39			
	3,739	3 800	3,727	20	3,747	5,000	3,745	5,000	3,745	
XII.—Interest.										
Interest on road cess collection— Interest on arrear cess recovered		.	.	.	... .		...	.		
XXV.—Miscellaneous.										
Miscellaneous fees and fines— Fees fines and forfeitures of road cess .	1		1	121	122		.	200		The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
Rents of serais and staging bungalows	446		378	.....	378		520	1,000		
Miscellaneous.										
Miscellaneous receipts of road cess	2,647		599	8,186	8 785		189	7,800		
	3 094	11 000	978	8,307	9,285	9,000	709	9 000	629	
XXXII.—Civil Works.										
Ferry tolls	10	.						. .		
Contribution from Provincial to Local.										
Grant from Government ...	66,900	54,000	3,162	66 328	69 490	66 000	61,000	54,000	61 000	
Debt Heads.										
Suspense account	60,414		548	464	1,012	1 000	..	1,000		
Total ...	1,34 137	68,800	8,415	75,119	83,534	81,100	65,454	60,000	65,574	
GRAND TOTAL ..	1,57,704	97,685				1,09,885		98,385	1,10,884	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Local Government.	REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Passed by Government of India.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS DEPARTMENT RESOLUTION No. 1009, DATED THE 23RD FEBRUARY 1872.										
1.—*Refunds and Drawbacks.*										
Refunds	.....	... ..	. ..	.....	.....	... ..	... .	. .	.....	
18.—*General Administration.*										
Establishment of Committee's office	1,500	2,000	1,059	523	1,582		1,392			
Contingencies							370			
Percentage for Treasury Establishment	... ..	.	... .		.....		68			
	1,500	2,000	1,059	523	1,582	2,000	1,830	2,000	1,853	
30—*Stationery and Printing.*										
Stationery and Printing ...	255	500	145	169	314	500	455	500	455	The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
32.—*Miscellaneous.*										
Staging bungalows— Establishment	672		424	161	585		612	400		
Contingencies							205	200		
Petty construction and repairs	207		192	5	197		405	400		
Miscellaneous	1,066		55	8	63		.. ..	1,000		
	1,945	2,000	671	174	845	2,000	1,222	2,000	1,472	
45—*Civil Works.*										
Original works	10,300		3,478	2,785	6,263		9,146			
Repairs	43,606		33,588	5,395	38,983		33,795			
Establishment	14,950		10,292	4,698	14,990		17,329			
Tools and plant	3,341		2,661	83	2,744		1,125			
	72,266	68,000	50,019	12,961	62,980	75,000	61,395	71,000	61,005	
Debt Heads.										
Suspense account	52,853	.....	.....	15,604	15,604	1,000	.....	1,000	.....	
Total ...	1,28,909	70,500	51,894	29,431	81,325	80,500	64,902	76,500	64,785	
Closing balance ...	28,885	27 185				29,385		21,885	46,099	
GRANT TOTAL ...	1,57,794	97,685				1,09,885		98,385	1,10,884	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Local Government.	REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Passed by Government of India.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT POST FUND.										
Opening balance	1,51,642	1,73,106				1,73,106		1,95,606	1,88,214	
VI.—Provincial Rates.										The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
TAXES, RATES AND CESSES										
Cess on Lands.										
Amount levied from zemindars under Act VIII (B.C.) of 1862	3,71,441	3,50,000	1,44,946	2,08,408	3,53,354	3,75,000	3,41,000	3,75,000	3,55,000	
Double assessment under section IX of Act VIII (B.C.) of 1862	... ..	.. ..	. ...	.. ...	.....	.. .	.. ...	.....		
XIII.—Post office.										
SUNDRY RECEIPTS.										
Peons' fees for serving processes	16,823	16,000	7,081	8,210	15,291		12,895			
Sale proceeds of old materials of runner's huts ...							42			
Other receipts							1,442			
	16,823	16,000	7,081	8,210	15,291	15,000	14,379	15,000	17,000	
Total ...	3,88,264	3,66,000	1,52,027	2,16,618	3,68,645	3,90,000	3,56,039	3,90,000	3,72,000	
GRAND TOTAL ...	5,39,906	5,39,106				5,63,106		5,85,606	5,60,214	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS OF ITEMS.	Actuals, 1889-90.	Budget estimates, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Passed by Government of India.	Passed by Local Government	REMARKS.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
DISTRICT POST FUND.										
1.—*Refunds and Drawbacks.*										
Refunds	688	2,000	357	93	450	1,000	35	1,000	1,000	
15.—*Post Office.*										
Establishment—										
Clerks		28,257					27,818	27,818	27,818	
Moiety pay of clerk for Superintendent and Inspector of Post Offices ...	1,08,120	.....	47,952	55,967	1,03,919		1,434	1,434	1,434	
Sub-Postmasters		42,440					42,740	42,740	42,740	
Overseers		35,695					37,524	37,524	37,524	
Servants, dák-runners, and others	1,90,495	1,93,956	86,128	92,555	1,77,683		1,86,738	1,86,738	1,86,738	
Temporary establishment ..	1,016	984	871	276	1,147		900	900	900	
Establishment allowance for Postmaster General's Office	3,430	3,938	647	3,194	3,841		3,964	3,964	3,964	
Previlege leave allowance ...	.....	5,971	.....	. .	. .		5,748	5,748	5,748	
Percentage for treasury establishment	3,745	3,794	3,263	324	3,587		3,780	3,780	3,780	
	3,06,806	3,15,035	1,37,861	1,52,316	2,90,177		3,10,646	3,10,646	3,10,646	
Deduct.—Probable savings		11,035						21,479	.	
		3,04,000						2,89,167	3,10,646	
Allowances.										
Travelling allowances ..	955	684	650	677	1,327		954	954	954	
Allowance to clerks and gurus for Post Fund duties	.....	3,016	... ..	.....	.. ..		3,262	3,262	3,262	
Gurzat mehal dák service ...	3,928	5,000	1,798	2,238	4,036		3,020	3,020	3,020	The estimates sanctioned by the Government of India, Department of Finance an Commerce, have been reproduced.
Mourbhunj post service ...							2,574	2,574	2,574	
Supplies and Services.										
Boat allowance . ..	17,972	21,000	7,898	8,429	16,327		23,236	23,236	23,236	
Carrying dáks to Officers in camp	.....	5,000	... ..	.....	... ..		6,308	6,308	6,308	
Petty construction and repairs of dák huts	5,186	7,000	1,524	3,065	4,589		9,638	9,638	9,638	
Talabana and process-fees to be paid by court-fees stamps	.....	14,300	.....	.....	.....		15,340	15,340	15,340	
Contingent Charges.										
Rents, rates and taxes ...	1,098	675	658	387	1,045		743	743	743	
Stationery charges	29,439	8,175	14,291	10,882	25,173		8,236	8,236	8,236	
Miscellaneous		5,900					7,240	7,220	7,240	
Postage charges		250					302	302	302	
							80,853	80,833	80,853	
Total ...	3,65,384	3,75,000	1,64,680	1,77,994	3,42,674	3,65,000	3,91,499	3,70,000	3,91,499	
29.—*Superannuation Allowances and Pensions.*										
Pensions and Gratuities chargeable to the Fund—										
Pensions	591	800	384	265	649	1,000	432	800	800	
Gratuities							200			
	591	800	384	265	649	1,000	632	800	800	
30.—*Stationery and Printing—*										
Printing at Private Presses	27	500	10	70	89	500	940	500	940	
Debt Head.										
Suspense account ...	110	. .	10	1	11	.....	.	.	.	
Total ...	3,66,800	3,78,300	1,65,441	1,78,432	3,43,873	3,67,500	3,93,106	3,72,300	3,94,239	
Closing balance ...	1,73,106	1,60,806	.. ...			1,95,606		2,13,306	1,65,975	
GRAND TOTAL ...	5,39,906	5,39,106	.....	.. ...	.. ..	5,63,106	.....	5,85,606	5,60,214	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Local Government.	REMARKS.
			Last six months of 1889-90.	First six months of 1890-91.	Total.		Proposed by Local Officers.	Passed by Government of India.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.										
INLAND LABOUR TRANSPORT FUND UNDER ACT I OF 1882.										
Opening balance	.....	.....	.....	.....	.....	.....	.....	3,000	.	
XXI.—Scientific and other Minor Departments.										
Miscellaneous Receipts.										
Contractors' and sub-contractors' license fees under section 13	450	650	350	200	550		550	550	550	The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
Recruiters' license fees under section 24	1,092	1,450	640	368	1,008		1,000	1,000	1,000	
Registration fees under section 35 and 68	8,968	9,500	7,695	2,914	10,609		9,203	8,000	9,203	
Fees for licenses of emigrant vessels under section 90 ...	510	1,100	82	600	682		500	500	500	
Rates under section 109 ...	.....	.....	.....	.....	.....		.....	.....	.....	
Fines	.....	.....	.....	...	..		50	50	50	
Miscellaneous	17,084	12,000	17,056	.....	17,056		1	17,000	14,387	
Total ...	28,124	25,000	25,823	4,082	29,905	28,000	11,304	28,000	25,690	
GRAND TOTAL ...	28,124	25,000				28,000		31,000	25,690	

423

INCORPORATED LOCAL FUNDS—*concluded.*

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1890. Last six months of 1889-90.	First six months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Passed by Government of India.	Passed by Local Government.	REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
INLAND LABOUR TRANSPORT FUND UNDER ACT I OF 1882.										
24.—*Medical.*										
Hospitals and Dispensaries										
Establishment.										
Assistant Surgeon							600		600	
Civil Hospital Assistants ...	1,206	1,000	406	852	1,258		900		900	
Compounders and Dressers							.....		.....	
Vaccinators							.....		.....	
Allowances.										
Travelling Allowance ...	.....		.....	.....	.....		.....		.....	
Supplies and Services.								1,000		
Diet of patients	8		7	.....	7		100		100	
Returning invalid coolies ...	.....		.....	.....	.....		30		30	
Petty construction and repairs	.....		.....	.....	.....		30		30	
Cost of medical stores ...	30		30	12	42		.....		.....	
Contingent Charges.										
Postage charges	1,064		1,063	79	1,142		.....		.....	
Other contingencies ...							30		30	
Total ...	2,308	1,000	1,506	943	2,449	1,000	1,690		1,690	
26.—*Scientific and other Minor departments.*										
Refunds	.....	200	.....	.....	.....		.....	.....	.....	
Salaries.										
Protector of Emigants ...							6,720	6,720	6,720	
Embarkation Agent... ...	14,561	11,520	6,216	5,891	12,107		2,400	2,400	2,400	
Medical Inspectors							2,400	2,400	2,400	
Personal assistant	2,240	2,240	1,120	1,120	2,240		2,240	2,240	2,240	
Establishments.										The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
Two-fifth salary of Protector of emigrants' establishments...	4,330	3,499	2,130	2,377	4,507		4,485	4,485	4,485	
Clerks										
Servants	90	1,460	45	45	90		352	352	352	
Percentage for Treasury establishments	279	234	279	.....	279		244	244	244	
Allowances.										
Travelling allowances ...	546	1,180	240	571	811		1,180	1,180	1,180	
Fees to medical examiners ..	430	386	273	314	587		607	607	607	
Allowance to clerks for coolie registration	501	713	398	359	757		842	842	842	
Supplies and services.										
Petty construction and repairs	360	30	200	65	265		32	32	32	
Contingencies.										
Office and ground rent ...	682	682	346	346	692		682	682	682	
Postage charges	113	184	60	53	113		196	196	196	
Other contingencies	1,442	1,672	459	1,005	1,464		1,620	1,620	1,620	
Total ...	25,774	24,000	11,766	12,146	23,912	24,000	24,000	24,000	24,000	
29.—*Superannuations, allowances, and pensions.*										
Pensions and gratuities ...	.....	200	.....	.....	.....	.....	.....	.....	.....	
30.—*Stationery and Printing.*										
Printing at private presses	42	.....	42	.....	42	.....	.....		.....	
32.—*Miscellaneous.*										
Municipal rates and taxes ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	28,124	25,200	13,314	13,089	26,403	25,000	25,690	25,000	25,690	
Closing balance	.....	(—)200				3,000		6,000	.....	
GRAND TOTAL ...	28,124	25,000				28,000		31,000	25,690	

W. S.—Reg. No. 3410C—270—21-10 91

FINANCIAL DEPARTMENT.

FINANCE.

DARJEELING, THE 16TH OCTOBER 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 337Bt., dated the 7th August 1891, forwarding the estimates of receipts and expenditure of the Incorporated Local Funds for 1891-92.

THE following table compares the Accountant-General's estimates for 1891-92 with the sanctioned estimates for 1890-91 :—

	Opening balance.	Estimates for 1890-91 adopted in the Resolution, dated the 20th October 1890.				Accountant-General's estimates, 1891-92.			
		Receipts.		Expenditure.		Receipts.		Expenditure.	
		Debt heads.	Service heads.	Debt heads.	Service heads.	Debt heads.	Service heads.	Debt heads.	Service heads.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Fund	24,97,422	2,00 000	53,26 852	1,00,000	57,76,057	19,31,000	53,17,500	17,40,000	57,29,200
District Road Fund	85,183	2,000	1,89,188	3,500	1,84 515	3,000	2,03 500	3,000	1,91,000
District Road Account	28,885	...	62,285	...	61,751	1,000	68,000	1,000	75,500
District Post Fund	1,73,106		3,72,881		3,95,063	...	3,90,000	.	3,72,300
Inland Labour Transport Fund.	.	.	25,000		25,000	...	28,000	...	25,000
Total	27,84,596	2,02,000	59,76,206	1,03,500	64,44,386	19,35,000	60,07 000	17,53,000	63,93,000

DISTRICT FUND.

RECEIPTS.

Provincial Rates.

2. The Accountant-General has estimated the income from "Cess on lands, mines, &c.," under Bengal Act III of 1885 at Rs. 34,40,000, against Rs. 34,69,039 estimated by the District Boards. The receipts in 1888-89 amounted to Rs. 32,68,798, and in 1889-90 to Rs. 33,61,315. The Road Cess Report for 1890-91 shows that the total collections in the districts to which the Local Self-Government Act has been extended were Rs. 36,36,462, and the charges for collections, revaluations, &c., were Rs. 3,55,168. The net credits to the District Boards for the last year were therefore Rs. 32,81,294. The floods in Sarun, Patna, and Moorshedabad, the failure of rabi crops in Gya, and the non-payment of the cess by the late Raja Ran Bahadur Singh of Gya, led to short collections last year. The Comptroller-General's statements show that in the first five months of the current year the combined receipts from the Road and Public Works cesses exceeded those of last year by nearly 2 lakhs. In view of these facts and figures, the Lieutenant-Governor thinks that the Accountant-General's estimate will be reached, but that it will not be safe to raise it further. The Accountant-General's estimate for 1891-92, which has been passed by the Government of India, will accordingly be retained.

Police.
Civil Works.

3. The Accountant-General estimates the receipts under "Police" and "Civil Works" at Rs. 4,42,000 and Rs. 3,66,000, against Rs. 4,65,680 and Rs. 3,74,647, respectively, estimated by the District Boards. The Accountant-General's estimates were passed without receipt of the local estimates, which are based on actual settlements. The latter are accepted.

4. The estimates of receipts as passed by the Local Officers under "Education," "Medical," "Minor Departments," and "Irrigation," amounting to Rs. 32,576, Rs. 7,874, Rs. 2,291, and Rs. 10,000, respectively, which are based on later information than was available when the Accountant-General's original estimate was framed, are also accepted.

Education.
Medical.
Minor Departments.
Irrigation.

5. The Accountant-General's estimates of receipts under the heads "Interest" and "Miscellaneous" are in accord with the actuals of preceding years and have been retained.

6. The grants made to several District Boards to establish equilibrium between the receipts and charges transferred to their management from the Provincial account amount to Rs. 4,44,735, and the annual grants for the maintenance of certain Provincial roads handed over to them aggregate Rs. 2,45,720. There have also been other special grants, and the total now comes up to Rs. 7,74,753, thus—

Contributions.

	Rs.	Rs.
Grant for education and other charges		4,44,735
Grant for the maintenance of Provincial roads		2,45,720
Special grant to Gya District Board towards the support of the Arwal Dispensary for 1889-90 and 1890-91	600	
Special grant to 24-Pergunnahs District Board for the erection of the Diamond Harbour Dispensary ...	3,500	
Special grant to Jessore District Board for arrears of contribution not drawn in preceding year	21,494	
		*25,594
Special grants for Public Works—		
Hooghly	3,800	
Julpigoree	14,000	
Balasore	8,200	
		26,000
Special grant to Shahabad District Board for Government share of the cost of revaluation	851	
Special grant to Moorshedabad District Board for Government share of the cost of revaluation	1,853	
Grant to the 24-Pergunnahs District Board for the maintenance of the Diamond Harbour Road subject to a deduction of Rs. 6,000 a year from the fixed grant for next five years ...	30,000	
		32,704
Total ...		7,74,753

Some reserve is necessary to meet unforeseen expenditure during the year, and the estimate will be placed at Rs. 8,00,000.

7. A lump provision of Rs. 19,31,000 on the receipt side and of Rs. 17,49,000 on the expenditure side has been made by the Accountant-General under "Debt heads," including Temporary Loans, Advances and Deposits. In the absence of any explanation or details, the figures are passed; but for the purposes of calculating the resources available for expenditure, or for the appropriation of grants, they will be shown separately from the regular estimates and accounts, and only the net result will be taken into consideration. The effect of this adjustment will be an addition of Rs. 1,82,000 to the total amount available for expenditure during the year.

EXPENDITURE.

8. The estimate of total expenditure of the District Boards, exclusive of "Debt heads" and "Contributions," amounts to Rs. 59,51,299, against the Accountant-General's estimate of Rs. 57,29,200. The Lieutenant-Governor sees no reason to interfere with the estimates of the District Boards which have been passed by the Divisional Commissioners with reference to the probable require-

ments of the year, and are based on later information than was available when the estimates were framed by the Accountant-General. The local estimate under "Civil Works" will, however, be raised by Rs. 30,000 for the repairs of the Diamond Harbour road, for which, as stated above, a corresponding grant has been made from Provincial Revenues.

DISTRICT ROAD FUND.

9. The following tables show the estimates of this Fund, which have already been reviewed by Government in the Public Works Department:—

Receipts.

	Opening balance.	Provincial rates.	Interest.	Miscellaneous.	Grants from Government.	Debt.	Total.	Grand Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	26,156	46,185	243	1,389	2,913	800	51,530	77,686
Lohardugga	33,886	55,910	68	3,017	2,545	600	62,155	96,041
Manbhoom	10,706	34,938	92	1,975	500	500	38,005	48,711
Darjeeling ...	13,164	16,753	3	..	2,190	400	19,346	32,510
Total ..	83,912	1,53,786	421	6,381	8,148	2,300	1,71,036	2,54,948
Accountant-General ..	1,03,183	1,80,000	1,000	17,000	5,500	3,000	2,06 500	3,09,683
Local estimate shown in the budget.		1,54,719	766	9,531	7,270	2,600	1,74,886	
Estimate as now passed by Government.	83,912	1,54,719	421	17,000	8,148	... ..	1,80,288	2,64,200

Charges.

	Refunds.	Provincial rates.	Administration.	Stationery.	Miscellaneous.	Civil Works.	Debt, &c.	Total.	Closing balance	Grand Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh ...	100	5,084	1,587	275	547	58,291	800	66,984	10,702	77,686
Lohardugga ...	...	10,777	1,802	450	2,076	49,077	600	64,782	31,259	96,041
Manbhoom ...		1,121	1,006	284	1,675	41,654	1,000	47,730	981	48,711
Darjeeling .		1,281	1,731	200	.. ..	12,636	400	16,248	16,262	32,510
Total ...	100	18,263	7,416	1,209	4,298	1,61,658	2,800	1,95,744	59,204	2 54,948
Accountant-General.	...	20,000	7,000	1,000	3,000	1,60,000	3,000	1,94,000	1,15,683	3,09,683
Local estimate shown in the budget.	100	9,359	7,323	1,112	3,561	1,63,032	3,200 147	1,87,534		
Estimate as now sanctioned.	100	18,263	7,416	1,209	4,298	1,61,658	500	1,93,444	70,756	2,64,200

10. The Accountant-General has placed the estimate of receipts from "Provincial Rates" at Rs. 1,80,000, against Rs. 1,51,871, the actuals of 1889-90. The road cess collections in 1890-91 were Rs. 1,53,033, and the estimates of the local officers for 1891-92 amount to Rs. 1,54,719, which will be retained. In view of the actual receipts under "Miscellaneous," amounting to Rs 15,773 in 1889-90, and Rs. 18,878 in the twelve months ending 30th September 1890, the Accountant-General's estimate of Rs. 17,000 for 1891-92 is accepted. In other respects the figures already passed by Government will stand.

DISTRICT ROAD ACCOUNT.

11. The following are the details of the estimates received direct from the local officers as compared with those shown by the Accountant-General in the budget:—

	Balance.	Receipts.					Expenditure.					
		Cess.	Miscellaneous.	Government grants.	Debt.	Total.	Administration.	Stationery.	Public works.	Miscellaneous.	Debt.	Total.
Sonthal Pergunnahs	10,000		680	34,000	..	34,680	1,070	100	34,950	570	... ..	36,690
Singbhoom	3,600	3,745	140	10,000	300	14,185	576	155	12,405	902	300	14,338
Chittagong Hill Tracts ..	3 000			15,000		15 000	150	200	14,097	.. ...	.	14,447
Total .	16,600	3,745	829	59,000	300	63,874	1,796	455	61,452	1,472	300	65,475
Accountant-General's estimate		5,000	9,000	54,000	1,000	69,000	2,000	500	71,000	2,000	1,000	76,500
Local estimate shown in the budget		3,745	709	61,000	.....	65,454	1,830	455	61,395	1,222	. ....	64,902

12. The estimates of the Sonthal Pergunnahs have already been accepted by Government. A special grant of Rs 5,000 has since been sanctioned for the construction of a bridge over the Haripur stream. The "Contribution from Provincial Revenues" will therefore be raised from Rs. 34,000 to Rs. 39,000, and in other respects the estimates already passed will stand.

13. The estimates of the Singbhoom district, do not provide for "Percentage cost of establishment in Offices of Account and Control and Audit," payable under Government order No. M $^{21\text{-}A}_{9}$ 2, dated the 14th February 1890. The estimate of expenditure will therefore be raised from Rs. 14,338 to Rs. 14,395.

14. A grant of Rs. 15,000 from Government was applied for for the Chittagong Hill Tracts, and the estimate provided for a total expenditure of Rs. 14,447. A grant of Rs. 12,000 could only be sanctioned, of which Rs. 2,000 was to be contributed from the allotment of the Public Works Department and the remainder from Provincial balance. The Fund has also a balance of Rs. 3,000 at its credit. A working balance of Rs. 1,000 has been reserved, and the estimate of total expenditure reduced to Rs. 14,000.

15. The total contributions to the Road Accounts from the Civil Department will then stand at Rs. 59,000, thus—

Sonthal Pergunnahs	34,000 + 5,000 = 39,000
Singbhoom	10,000
Chittagong Hill Tracts	10,000
Total ..	59,000

District Post Fund.

16. The Accountant-General estimates the receipts of this Fund for 1891-92 at Rs. 3,90,000 against Rs. 3,56,039 estimated by the local officers. The actual receipts in 1890-91 amounted to Rs. 3,75,706, and those of the first three months of the current year show a decrease of Rs. 3,500 as compared with the receipts of the corresponding period of last year. In view of these figures, and in the absence of any explanation of the large reduction of receipts in the local estimate, the receipts have been placed at Rs. 3,72,000.

17. On the expenditure side the Accountant-General's estimates under "Refunds" and "Superannuations," amounting to Rs. 1,000 and Rs. 800 resectively, which are based on actuals, are accepted. In other respect s the local estimates, which provide for larger expenditure, with reference to probable requirements, are passed. The Fund will thus close the year with a balance of Rs. 1,65,975 against an opening balance of Rs. 1,88,214.

INLAND LABOUR TRANSPORT FUND.

18. The actual expenditure in this province in 1890-91 amounted to Rs. 25,524, against the receipts of Rs. 14,749, and the deficit has been charged against the Assam portion of the Fund under orders of the Government of India, Revenue and Agriculture Department, No. 118 $^{36}_{2}$ E, dated the 26th March 1886. According to the estimates of the local officers the total expenditure of the current year will probably amount to Rs. 25,690, and the receipts to Rs. 11,304, requiring a contribution of Rs. 14,386 from the Assam Fund. These estimates are accepted.

Summary.

19. In accordance with the foregoing remarks, the estimates will stand as follows, the closing balances for the year 1890-91, as reported by the Account

ant-General in his report on Local Funds for that year, being taken as the opening balance for the current year:—

	District Fund.	District Road Fund.	District Road Account.	District Post Fund.	Inland Labour Transport Fund.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	23,39,666	83,912	45,310	1,88,214	.....	26,57,102
Receipts.						
VI. Provincial Rates ...	34,40,000	1,54,719	3,745	3,55,000	.....	39,53 464
XII. Interest	49,000	421	.....	.....	.....	49,421
XIII. Post Office	.....	.....	.....	17,000	.....	17,000
XVII. Police (pounds) ...	4,65,680	.....	.....	.....	.....	4,65,680
XIX. Education	32,576	.....	.....	.....	.....	32.576
XX. Medical	7,874	.....	.....	.....	.....	7,874
XXI. Minor Departments ...	2,291	... ..	.....	.....	25,690	27,981
XXV. Miscellaneous ...	1,98,000	17,000	829	.....	.....	2,15,829
XXX Irrigation Minor Works ...	10,000	.....	.....	.....	.....	10,000
XXXII. Civil Works ...	3,74,617	.....	.....	.....	.....	3,74 647
Grant from Government...	8,00,000	8,148	61,000	.....	.....	8,69,148
	53,80,068	1,80,288	65,574	3,72,000	25,690	60,23,620
Debt heads ...	1,82,000	.....	.....	.....	.....	1,82,000
Total Receipts ...	55,62,068	1,80,288	65,574	3,72,000	25,690	62,05,620
Grand Total ...	79,01,734	2,64,200	1,10,884	5,60,214	25,690	88,62,722
Expenditure.						
1. Refunds	.....	100	.....	1,000	.....	1,100
8. Provincial Rates	.....	18,263	.....	.....	.....	18,263
13. Interest on ordinary debt ...	1,800	.....	.....	.....	.....	1,800
15. Post Office	.....	.....	.....	3,91,499	.....	3,91,499
18. General Administration ...	2,85,635	7,416	1,853	.....	.....	2,94,904
20. Police (pounds)	38,818	.....	.....	.....	.....	38,818
22. Education	10,90,378	.....	.....	.....	.....	10,90,378
24. Medical	76,781	.....	.....	.....	1,690	78,471
26. Minor Departments ...	5,840	.....	.....	... ..	24,000	29,840
29. Superannuations	13,857	.....	.....	800	.....	14,657
30. Stationery and printing ...	54,480	1,209	455	940	.....	57 084
32. Miscellaneous	44,270	4,298	1,472	.....	.....	50,040
33. Famine relief	12,373	.....	.....	.....	.....	12,373
43. Minor works and navigation ...	12,732	.....	.....	.....	.....	12,732
45. Civil Works	43,44,335	1,61,658	61,005	.....	.....	45,66,998
	59,81,299	1,92,944	64,785	3,94,239	25,690	66,58,957
Debt heads ...	.....	500	.....	.....	.....	500
Total Expenditure ..	59,81,299	1,93,444	64,785	3,94,239	25,690	66,59,457
Closing balance ...	19,20,435	70,756	46,099	1,65,975	.....	22,03,265
Grand Total ...	79,01,734	2,64,200	1,10,884	5,60,214	25,690	88,62,722

Order.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Protector of Emigrants, to the Board of Revenue, to all Commissioners of Divisions, and to the General, Municipal, and Public Works Departments for information.

Ordered also that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos, 4424-38.

Copy forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secy. to the Govt. of Bengal.

Darjeeling,
The 16th October 1891.

C. E. G.—Reg. No. 4436C—270—21.10.91.

No. 1288.

GOVERNMENT OF INDIA

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

To

THE SECRETARY TO THE GOVERNMENT OF BENGAL,
FINANCIAL DEPARTMENT.

Calcutta, the 30th March 1891.

SIR,

I AM directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of Bengal for the year 1891-92.

2. It will be seen from the accompanying statement that the local estimates have been accepted with a few modifications.

3. *II—Opium.*—Provision has been made for a total revenue of R5,68,80,000 or R4,40,000 more than the local estimate.

III—Salt.—The local estimate under this head was very low, and has been raised by R3,00,000.

4. Under *4—Opium*—Provision has been made for a total expenditure of R2,27,00,000 or R8,00,000 less than the local estimate, in view of the latest estimate of the produce of the season as telegraphed by the Opium Agents.

33—Famine Relief.—The local estimate under this head has been reduced by R20,000.

5. The reasons for the adoption of the estimates shown under IX and II—Forest will be communicated to you from the Revenue and Agriculture Department; and those for the estimates under the Public Works heads from the Public Works Department.

6. A memorandum is annexed showing how the Provincial share of Land Revenue has been calculated.

I have the honour to be,

SIR,

Your most obedient Servant,

R. A. GAMBLE,
Under-Secy. to the Govt. of India.

COPY, with copy of the annexures, forwarded to the Comptroller and Auditor General, and to the Accountant General, Bengal.

By order,

R. A. GAMBLE,
Under-Secy. to the Govt. of India

HEADS OF SERVICE.	Local Government, Accountant General, Departments, &c.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	R	R	R	R	R	R	R	R	R	R
Principal Heads of Revenue—										
I.—Land Revenue { Proper	2,83,95,000	98,55,000	...	3,82,50,000	2,83,95,000	98,55,000	...	3,82,50,000	...	...
I.—Land Revenue { Adjustment	—31,000	+31,000	...	...	—31,000	+31,000	...			
II.—Opium	5,64,40,000	...	...	5,64,40,000	5,68,80,000	...	...	5,68,80,000	4,40,000	...
III.—Salt	2,28,50,000	1,50,000	...	2,30,00,000	2,31,50,000	1,50,000	...	2,33,00,000	3,00,000	...
IV.—Stamps	36,25,000	1,08,75,000	...	1,45,00,000	36,25,000	1,08,75,000	...	1,45,00,000	...	...
V.—Excise	78,75,000	26,25,000	...	1,05,00,000	78,75,000	26,25,000	...	1,05,00,000	..	...
VI.—Provincial Rates	...	44,02,000	40,00,000	84,02,000	...	44,02,000	40,00,000	84,02,000	...	...
VII.—Customs	46,44,000	56,000	...	47,00,000	46,44,000	56,000	...	47,00,000	...	...
VIII.—Assessed Taxes	21,00,000	21,00,000	...	42,00,000	21,00,000	21,00,000	...	42,00,000	...	...
IX.—Forest	3,90,000	3,90,000	...	7,80,000	3,90,000	3,90,000	...	7,80,000	...	...
X.—Registration	6,25,000	6,25,000	...	12,50,000	6,25,000	6,25,000	...	12,50,000	...	..
	12,69,13,000	3,11,09,000	40,00,000	16,20,22,000	12,76,53,000	3,11,09,000	40,00,000	16,27,62,000	7,40,000	.
XII.—Interest	14,29,000	1,74,000	50,000	16,53,000	14,29,000	1,74,000	50,000	16,53,000	...	...
Post Office, Telegraph, and Mint—										
XIII.—Post Office	...	...	15,000	15,000	...	...	15,000	15,000	...	...
XIV.—Telegraph	...	...	...	...	...	...	...	...	...	...
	...	...	15,000	15,000	...	...	15,000	15,000	...	...
Receipts by Civil Departments—										
XVI.—Law and Justice (Courts)	...	8,50,000	...	8,50,000	...	8,50,000	...	8,50,000	...	...
Ditto (Jails)	...	11,05,000	...	11,05,000	...	11,05,000	...	11,05,000	...	...
XVII.—Police	...	4,30,000	4,42,000	8,72,000	..	4,30,000	4,42,000	8,72,000	...	...
XVIII.—Marine	...	8,93,000	...	8,93,000	...	8,93,000	...	8,93,000	...	...
XIX.—Education	...	5,70,000	34,000	6,04,000	...	5,70,000	34,000	6,04,000	...	...
XX.—Medical	.	1,50,000	15,000	1,65,000	...	1,50,000	15,000	1,65,000	...	..
XXI.—Scientific and other Minor Departments	...	1,54,000	28,000	1,82,000	.	1,54,000	28,000	1,82,000	...	..
	...	41,52,000	5,19,000	46,71,000	...	41,52,000	5,19,000	46,71,000	...	
Miscellaneous—										
XXII.—Receipts in aid of Superannuations, &c.	1,81,000	68,000	...	2,49,000	1,81,000	68,000	...	2,49,000	...	-
XXIII.—Stationery and Printing	45,000	1,36,000	..	1,81,000	45,000	1,36,000	...	1,81,000	...	...
XXV.—Miscellaneous	1,50,000	7,97,000	2,24,000	11,71,000	1,50,000	7,97,000	2,24,000	11,71,000	...	...
	3,76,000	10,01,000	2,24,000	16,01,000	3,76,000	10,01,000	2,24,000	16,01,000	...	...
Railways—										
XXVI.—State Railways (Gross Traffic Receipts)	24,55,000	1,55,20,000	..	1,79,75,000	24,55,000	1,55,20,000	...	1,79,75,000	...	
Irrigation—										
XXIX.—Major Works (Direct Receipts)	...	14,19,000	...	14,19,000	...	14,19,000	...	14,19,000	..	...
XXX.—Minor Works and Navigation	...	9,23,000	3,000	9,26,000	...	9,23,000	3,000	9,26,000	...	...
	...	23,42,000	3,000	23,45,000	...	23,42,000	3,000	23,45,000	...	.
Buildings and Roads—										
XXXI.—Military Works	...	...	...		...	...	...	...	...	...
XXXII.—Civil Works	...	4,59,000	3,66,000	8,25,000	...	4,59,000	3,66,000	8,25,000	...	...
	...	4,59,000	3,66,000	8,25,000		4,59,000	3,66,000	8,25,000	..	
Total Revenues	13,11,73,000	5,47,57,000	51,77,000	19,11,07,000	3,19,13,000	5,47,57,000	51,77,000	9,18,47,000	7,40,000	...
Contributions	...	...	8,30,000	...	...	...	8,30,000	...	...	...
Debt (Deposits and Advances)	...	...	19,35,000	..	...	...	19,35,000	...	...	...
Opening Balance	...	32,61,000	25,41,000	...	...	32,61,000	25,41,000	...	...	...
GRAND TOTAL	...	5,80,18,000	1,04,83,000	...	...	5,80,18,000	1,04,83,000		...	...

HEADS OF EXPENDITURE.	Local Government, Accountant General, Departments, &c.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	R	R	R	R	R	R	R	R	R	R
Direct Demands on the Revenues—										
1.—Refunds and Drawbacks	4,51,000	1,49,000	5,000	6,05,000	4,51,000	1,49,000	5,000	6,05,000	...	...
2.—Assignments and Compensations	1,32,000	1,55,000	...	2,87,000	1,32,000	1,55,000	...	2,87,000	...	...
Charges in respect of Collections—										
3.—Land Revenue	...	39,08,000	...	39,08,000	...	39,08,000	...	39,08,000	...	...
4.—Opium (including Cost of Production)	2,35,00,000	...	...	2,35,00,000	2,27,00,000	...	...	2,27,00,000	...	8,00,000
5.—Salt (including Cost of Production)	...	31,000	...	31,000	...	31,000	...	31,000	...	...
6.—Stamps	1,36,000	4,11,000	...	5,47,000	1,36,000	4,11,000	...	5,47,000	...	...
7.—Excise	5,11,000	1,70,000	...	6,81,000	5,11,000	1,70,000	...	6,81,000	...	...
8.—Provincial Rates	...	3,77,000	20,000	3,97,000	...	3,77,000	20,000	3,97,000	...	...
9.—Customs	...	5,48,000	...	5,48,000	...	5,48,000	...	5,48,000	...	...
10.—Assessed Taxes	99,000	99,000	...	1,98,000	99,000	99,000	...	1,98,000	...	...
11.—Forest	2,34,000	2,35,000	...	4,69,000	2,34,000	2,35,000	...	4,69,000	...	...
12.—Registration	3,22,000	3,22,000	...	6,44,000	3,22,000	3,22,000	...	6,44,000	...	...
	2,53,85,000	64,05,000	25,000	3,18,15,000	2,45,85,000	64,05,000	25,000	3,10,15,000	...	8,00,000
Interest—										
13.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	...	1,16,000	...	1,16,000	...	1,16,000	...	1,16,000	...	...
14.—Interest on other Obligations	1,22,000	...	...	1,22,000	1,22,000	...	...	1,22,000	...	...
	1,22,000	1,16,000	...	2,38,000	1,22,000	1,16,000	...	2,38,000	...	...
Post Office, Telegraph, and Mint										
15.—Post Office	...	...	3,70,000	3,70,000	...	...	3,70,000	3,70,000	...	...
16.—Telegraph	...	...	...	...	...	...	...	...	...	...
	...	...	3,70,000	3,70,000	...	...	3,70,000	3,70,000	...	...
Salaries and Expenses of Civil Department—										
18.—General Administration	2,63,000	15,73,000	2,85,000	21,21,000	2,63,000	15,73,000	2,85,000	21,21,000	...	...
19.—Law and Justice (Courts)	...	85,05,000	...	85,05,000	...	85,05,000	...	85,05,000	...	...
Ditto (Jails)	...	21,96,000	...	21,96,000	...	21,96,000	...	21,96,000	...	...
20.—Police	32,000	53,33,000	35,000	54,00,000	32,000	53,33,000	35,000	54,00,000	...	...
21.—Marine (including River Navigation)	...	8,78,000	...	8,78,000	...	8,78,000	...	8,78,000	...	...
22.—Education	...	24,94,000	10,49,000	35,43,000	...	24,94,000	10,49,000	35,43,000	...	...
23.—Ecclesiastical	1,70,000	...	...	1,70,000	1,70,000	...	...	1,70,000	...	...
24.—Medical	...	15,51,000	91,000	16,42,000	...	15,51,000	91,000	16,42,000	...	...
25.—Political	24,000	22,000	...	46,000	24,000	22,000	...	46,000	...	...
26.—Scientific and other Minor Departments	6,56,000	3,07,000	29,000	9,92,000	6,56,000	3,07,000	29,000	9,92,000	...	...
	11,45,000	2,28,59,000	14,89,000	2,54,93,000	11,45,000	2,28,59,000	14,89,000	2,54,93,000	...	...
Miscellaneous Civil Charges—										
27.—Territorial and Political Pensions	12,39,000	...	...	12,39,000	12,39,000	...	...	12,39,000	...	...
28.—Civil Furlough and Absentee Allowances	5,000	...	...	5,000	5,000	...	...	5,000	...	...
29.—Superannuation Allowances and Pensions	2,000	15,43,000	5,000	15,50,000	2,000	15,43,000	5,000	15,50,000	...	...
30.—Stationery and Printing	12,20,000	10,18,000	50,000	22,88,000	12,20,000	10,18,000	50,000	22,88,000	...	...
32.—Miscellaneous	31,000	2,29,000	48,000	3,08,000	31,000	2,29,000	48,000	3,08,000	...	...
	24,97,000	27,90,000	1,03,000	53,90,000	24,97,000	27,90,000	1,03,000	53,90,000	...	...
Famine Relief and Insurance—										
33.—Famine Relief	...	25,000	20,000	45,000	...	5,000	20,000	25,000	...	20,000
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	5,000	...	5,000	...	5,000	...	5,000	...	...
Railway Revenue Account—										
38.—State Railways—										
Working Expenses	7,82,000	87,61,000	...	95,43,000	7,82,000	87,61,000	...	95,43,000	...	...
Interest on Debt	...	36,89,000	...	36,89,000	...	36,89,000	...	36,89,000	...	...
39.—Guaranteed Companies—										
Surplus Profits, Land and Supervision	1,19,000	...	...	1,19,000	1,19,000	...	...	1,19,000	...	...
40.—Subsidised Companies—										
Land, &c.	1,67,000	10,000	...	1,77,000	1,67,000	10,000	...	1,77,000	...	...
41.—Miscellaneous Railway Expenditure	1,49,000	78,000	...	2,27,000	1,49,000	78,000	...	2,27,000	...	...
	12,17,000	1,25,38,000	...	1,37,55,000	12,17,000	1,25,38,000	...	1,37,55,000	...	...
Irrigation—										
42.—Major Works (Working Expenses)	...	14,19,000	...	14,19,000	...	14,19,000	...	14,19,000	...	
Major Works (Interest on Debt)	...	24,08,000	...	24,08,000	...	24,08,000	...	24,08,000	...	...
43.—Minor Works and Navigation	...	16,95,000	5,000	17,00,000	...	16,95,000	5,000	17,00,000	...	...
	...	55,22,000	5,000	55,27,000	...	55,22,000	5,000	55,27,000	...	...
Buildings and Roads—										
44.—Military Works	37,000	...	...	37,000	37,000	...	...	37,000	...	...
45.—Civil Works	6,95,000	38,01,000	43,81,000	88,77,000	6,95,000	38,01,000	43,81,000	88,77,000	...	...
	7,32,000	38,01,000	43,81,000	89,14,000	7,32,000	38,01,000	43,81,000	89,14,000	...	...
Total Expenditure	3,10,98,000	5,40,41,000	63,93,000	9,15,32,000	3,02,98,000	5,40,41,000	63,93,000	9,07,32,000	...	8,20,000
Contributions	...	8,30,000	...	...	...	8,30,000	...	...	...	...
Debt (Deposits and Advances)	...	...	17,53,000	...		...	17,53,000	...	...	...
Closing Balance	...	31,27,000	23,37,000	...		31,47,000	23,37,000	...	...	...
GRAND TOTAL	...	5,80,18,000	1,04,83,000	...	...	5,80,18,000	1,04,83,000	...	...	...
Provincial and Local—										
Surpluses (+)	...	...	...	...	...	...	...	...	...	...
Deficits (−)	...	−1,34,000	−3,86,000	...	...	−1,14,000	−3,86,000	...	...	...
	...	−5,20,000		...	...	−5,00,000		...	...	...

434

Memorandum showing how the Provincial Share of Land Revenue Bengal, has been calculated.

(Provincial Proportion—one-fourth.)

	R
Gross Land Revenue	3,82,50,000
Deduct—Land Revenue wholly Provincial	3,90,000
Land Revenue Divisible	3,78,60,000
Above divided proportionally—	
Imperial	2,83,95,000
Provincial	94,65,000
Transfers—	
From Imperial to Provincial—	
Interest on Exchange added to Capital Account	93,000
For Shajehanpore Rum	35,000
For Hidgelee Canal	3,07,000
Inter-Provincial Adjustment	82,000
Half of the costs of the special branch of the Police Office	5,000
For two Custom House-Appraisers (Financial Department No. 5906, dated 4th November 1887)	8,000
Conservation of ancient monuments	1,000
Additional Assignment for carrying out provision of the Petroleum Act II of 1880 (Financial Department No. 194, dated 17th April 1889)	4,000
Additional grant for the Eastern Bengal Railway Police	41,000
On account of all ordinary Political Charges	21,000
Assignment for Calcutta Police	2,00,000
For new method of testing the strength of imported spirits	3,000
For up-keep of the *Rhotas*	9,000
	8,09,000
From Provincial to Imperial—	
Adjustment under the new Contract (Financial Department Nos. 390, dated 26th January 1888, and 2381, dated 11th May 1887)	6,90,000
Adjustment for Ganja exported	21,000
For Forest Survey Charges	3,000
For duty on rum exported to Assam	10,000
On account of the new classification of rewards out of criminal fines in Excise and Stamps cases	40,000
Interest on Hidgelee Canal	14,000
	7,78,000
Net transfers from Imperial to Provincial	31,000
Corrected Distribution—	
Imperial	2,83,64,000
Provincial	94,96,000
Land Revenue not included in the Division—	
Provincial	3,90,000
Total Land Revenue excluding Local	3,82,50,000
Imperial	2,83,64,000
Provincial	98,86,000

GOVERNMENT OF INDIA.

Finance and Commerce Department.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

To

THE GOVERNMENT OF BENGAL.
THE COMPTROLLER AND AUDITOR GENL.
THE ACCOUNTANT GENERAL, BENGAL.

No. 1288.

Dated Calcutta, the 30th March 1891.

Orders on the Bengal Budget Estimates for 1891-92.

G. I. C. P. O.—No. 133 F. & C. D.—30-3-91.—150.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 17TH APRIL 1891.

RESOLUTION.

READ—

The Resolutions reviewing the Estimates of Provincial Services for the years 1889-90 and 1890-91.

Read also—

The estimates framed by this Government for the year 1891-92.
The orders of the Government of India on the above.

The following comparative statements show in a compact form the principal results under receipts and expenditure according to the contract assignment with the Government of India for the five years from 1887-88 compared with the actuals of 1887-88, 1888-89, and 1889-90, the revised estimate for the year 1890-91, and the budget estimate which has been passed by the Government of India for the year 1891-92.

RECEIPTS.

RECEIPTS.	Contract assignment.	Actuals of 1887-88.	Actuals of 1888-89.	Actuals of 1889-90.	Revised estimate for 1890-91.	Budget estimate for 1891-92.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Principal heads of revenue.	2,84,82,000	2,97,08,583	2,93 20,418	3,10,27,600	2,93,83,000	3,11,09,000
Interest	73,000	67,093	97,383	1,04,260	1,44,000	1,74,000
Telegraphs ...	.....	1,163	926	870	.....	.....
Receipts of Civil Department.	39,40,000	36,97,494	37,27,693	38,17,030	39,98,000	41,52,000
Miscellaneous ...	9,09,000	9,28,738	10,58,708	9,98,690	10,36,000	10,01,000
Railways	1,00,19,000	1,12,73,485	1,17,33,869	1,25,04,400	1,46,55,000	1,55,20,000
Irrigation	22,74,000	20,67,899	23,64,367	24,12,050	22,88,000	23,42,000
Civil Works ...	7,50,000	4,02,801	4,74,640	5,69,600	7,27,000	4,59,000
Total ...	4,64,47,000	4,81,47,256	4,87,78,004	5,14,34,500	5,22,31,000	5,47,57,000

EXPENDITURE.

EXPENDITURE.	Contract assignment.	Actuals of 1887-88.	Actuals of 1888-89.	Actuals of 1889-90.	Revised estimate for 1890-91.	Budget estimate for 1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct demands on revenues and charges in respect of revenue administration and collection.	53,15,000	56,71,487	56,96,800	58,96,460	62,23,000	64,05,000
Interest	.....	.....	45,802	67,720	89,000	1,16,000
Telegraphs ...	1,000	915	884	870	.....	.....
Salaries and expenses of Civil Department,	2,18,65,000	2,08,87,253	2,16,54,368	2,25,28,880	2,24,20,000	2,28,59,000
Miscellaneous ...	26,61,000	26,69,129	26,32,077	26,70,380	27,96,000	27,90,000
Famine relief ...	.....	.....	54,338	1,34,270	25,000	5,000
Construction of railways	.....	—1,849	—10,803	240	11,000	5,000
Railways	87,63,000	90,84,900	93,52,715	96,00,890	1,13,07,000	1,25,38,000
Irrigation	45,69,000	53,37,480	52,35,596	51,40,800	52,81,000	55,22,000
Civil Works ...	31,14,000	29,26,811	40,23,961	31,85,650	36,14,000	38,01,000
Contributions ...	1,59,000	2,61,063	7,50,184	11,82,950	8,80,000	8,30,000
Total ...	4,64,47,000	4,68,37,189	4,94,35,922	5,04,09,110	5,26,46,000	5,48,71,000

Terms of the contract assignment.

2. The current contract between the Government of India and the Government of Bengal was based on arrangements made by the Finance Committee. No material advance in the system of decentralisation was made, but by a redistribution of the shares of Imperial and Provincial Governments in the three principal heads of Land Revenue, Stamps and Excise, and by certain reductions in expenditure which were considered feasible, a general standard of normal revenue and expenditure was obtained, which was adopted as the "Ruling account." The surplus of this account, amounting to Rs. 6,90,000, was appropriated by the Government of India through the Land Revenue head, leaving the province with a Revenue and Expenditure exactly equal. Under the present contract the Government of Bengal has been admitted to a quarter share in the land revenue collections, except those from Government estates, whilst under Stamps and Excise its share was changed from one-half to three-fourths and one-fourth respectively. The proportion of charges under Stamps and Excise follows the proportion of receipts. The cost of surveys and settlements and the maintenance of agricultural works and embankments was made entirely Provincial. Refunds and drawbacks follow the proportions assigned for the revenues. The Patna-Gya State Railway was made Imperial, and the Eastern Bengal State Railway System Provincial, with this reservation, that any excess over 30 lakhs in the net revenue from the Eastern Bengal State Railway proper will be credited to Imperial revenues, and that any deficiency below 20 lakhs will be made good by Imperial to Provincial. The interest on funds provided for outlay on State Railways and Irrigation Major Works is borne by the Provincial revenues and is calculated on the entire capital outlay, including loss by exchange, from the commencement of operations, but excluding the amount advanced from Provincial revenues during the term of the contract. The Provincial Government was allowed to retain an opening balance of Rs. 20,00,000 at the commencement of the quinquennial period, and under the orders of the Government of India this balance may not be reduced.

The only important change which has been made since the contract was finally settled is the transfer of the management of the Tirhoot State Railway to the Bengal and North-Western Railway Company from 1st July 1890. This change does not, however, materially affect the resources of the Provincial Government, although its accounts are swollen by the inclusion of the receipts and working expenses of the Railway, and the payment of the Company's share of the net receipts from the entire undertaking.

Actuals of 1887-88.

3. The first year of the contract, 1887-88, was a period of comparative prosperity. The receipts under the principal heads of revenue were highly favourable. Railways showed a great advance above the contract estimate, and at the same time there was a large reduction of expenditure in the Civil Department. To a considerable extent this reduction was fictitious, as the savings under the head of Education were adjusted by corresponding grants made to District Boards. But these adjustments were not completed within the year, and while the accounts closed with a small increase of expenditure over the contract assignment of only Rs. 3,90,189, the increase in receipts was Rs. 17,00,256. The net surplus of the year was Rs. 13,10,067 and the closing cash balance Rs. 33,08,990.

Actuals of 1888-89.

4. The year 1888-89 opened accordingly under favourable conditions. But the harvest generally was a poor one, and the elasticity of the revenues which had been marked under several years of prosperity suffered a severe check. For the first time for many years the stamp revenue receded. But the income from railways continued to show a satisfactory increase. It is from this cause mainly that the total receipts of the year are about 6¼ lakhs of rupees more than they were in 1887-88. The expenditure side shows, however, an increase of nearly 26 lakhs. This is largely due to the increased grant for civil works of about 11 lakhs. This grant was made when it was known that the credit opening balance of the year was more than 33 lakhs, and financial prospects in other directions were generally good. The additional grant was urgently required and was very profitably expended. There was an unavoidable increase in expenditure under Railways, under Contributions to District Boards, and an augmented outlay under most heads of general administration. The

net financial results of the year are, however, less unsatisfactory than was at one time anticipated. The accounts closed with an increase of expenditure over the contract assignment of Rs. 29,88,922, and an increase in the receipts of Rs. 23,31,004. The net deficit is Rs. 6,57,918, and the closing cash balance was reduced to Rs. 26,51,072.

Actuals of 1889-90.

5. The receipts of the year 1889-90 were generally satisfactory. The principal heads of revenue showed a large increase, of which, however, about 2¼ lakhs are due to special assignments from the Government of India to the Local Government for special works, principally the Orissa Coast and Hidgilee Tidal Canals which, under the rules in force, are shown under the head of Land Revenue, and a grant of Rs. 1,91,423 was made under the same head for a new pilot brig. A grant of two lakhs was also made to the Provincial Government with effect from this year on account of the cost of the Metropolitan Police. Stamps, Provincial rates, Assessed taxes, Forests and Registration all showed an increase. The item of Land Revenue proper was augmented by the payment of large arrears of revenue due from the Burdwan Raj estate for the preceding year. The receipts from Railways increased by nearly eight lakhs of rupees. On the other hand, there was a falling off in Excise, and the prospects of the year, which would otherwise have been very favourable, were clouded by bad harvests and distress in Behar and Orissa. The increase in expenditure under ordinary heads was not more than must be expected under a progressive administration. A larger outlay is necessary to ensure a larger revenue. The increase under Police was principally due to the conversion of the entire cost of the Calcutta and Suburban Police as a Provincial charge with effect from the 1st April 1889, and under Marine to the purchase of the steamer *Guide*. The outlay on Famine Relief is of a special nature. The expenditure on Civil Works was curtailed. The accounts closed with an increase of expenditure over the contract assignment of Rs. 39,62,110 and an increase in the receipts of Rs. 49,87,500. The net surplus of the year was Rs. 10,25,390, and the closing cash balance amounted to Rs. 36,76,460.

Revised estimate for 1890-91.

6. The financial position of the past year 1890-91 is primarily affected by the payment of ten lakhs of rupees, which has been transferred under the orders of the Government of India from Provincial to Imperial revenues. This payment is adjusted in Land Revenue under the head of Receipts on account of principal heads of revenue. The large increase under Railways is principally due to the inclusion of the gross receipts of the Bengal and North-Western Railway for the last nine months of the year. There has been a corresponding increase in the expenditure side, and the net surplus has been discounted by a credit for 4 lakhs taken by the Government of India under the head of Land Revenue on account of the estimated net earnings of the Company for the last three months which were not paid during the year. A credit for Rs. 3,17,000 has been taken under Civil Works, being the estimated value of a portion of land in the Custom House premises made over to the East Indian Railway Company for the extension of their office building. The ordinary heads of revenue show but little expansion. The expenditure, on the contrary, shows a tendency to increase under almost all heads. There is a large increase under Land Revenue on account of Surveys and Settlement; under Law and Justice on account of the increase in Civil Courts; under Railways as already explained; and also under Irrigation and Civil Public Works. A special grant of four lakhs was made from Provincial Revenues to the Public Works Department to undertake urgent works, and especially to defray the cost of repairs and maintenance of the roads in the Darjeeling district, which were much damaged by heavy rains. The accounts of the year are not finally settled, but it is expected that they will close with a net deficit of Rs. 4,15,000, and that the closing balance on the 31st March will have been reduced to Rs. 32,61,000.

Budget estimate for 1891-92.

7. For the year 1891-92, which is the last year of the current contract, the budget estimates, which have been passed by the Government of India, provide for an increase of revenue under almost all heads of account. The total amounts to Rs. 5,47,57,000, which is no less than Rs. 83,10,000 in excess of the figures in the contract assignment. But at the same time the estimates of expenditure

have increased in a still larger proportion. The expenditure is estimated to be Rs. 5,48,71,000, or Rs. 84,24,000 in excess of the assignment.

8. The following table shows the receipts under the principal heads of revenue according to the contract assignment, and the anticipated receipts under the same heads for the current year:—

RECEIPTS—Principal heads of revenue.

	Contract assignment.	Budget estimate, 1891-92.	Increase.
	Rs.	Rs.	Rs.
Land Revenue (proper) ...	98,53,000	98,55,000	2,000
Ditto adjustment ...	(—)6,89,000	(+) 31,000	7,20,000
Salt	1,00,000	1,50,000	50,000
Stamps	1,00,87,000	1,08,75,000	7,88,000
Excise	24,82,000	26,25,000	1,43,000
Provincial Rates (Proper)	39,20,000	40,82,000	1,62,000
Ditto (Recoveries of cess collection charges from District Boards) ...	.. ...	3,20,000	3,20,000
Customs	57,000	56,000	—1,000
Assessed Taxes ...	17,84,000	21,00,000	3,16,000
Forests	3,50,000	3,90,000	40,000
Registration	5,38,000	6,25,000	87,000
Total ...	2,84,82,000	3,11,09,000	26,27,000

The large increase under Land Revenue is due to special assignments from Imperial to Provincial Funds which are adjusted under this head. The other increases are attributable to the natural expansiveness of the revenues, especially under the head of Stamps and Assessed Taxes. The increase under Provincial Rates is principally due to a change in procedure under which the cost of collecting the Road and Public Works cesses is adjusted under Provincial Rates, the share debitable to district funds being shown as receipts under the same head. After eliminating adjustments and transfers of account, the real increase credited to the Provincial revenues under principal heads during the five years of the current contract is Rs. 15,87,000.

9. Under Railways, there is an extraordinary increase during the same period of from Rs. 1,00,19,000 to Rs. 1,55,20,000, or more than 55 lakhs of rupees, of which nearly half is nominal and due to the inclusion of the receipts of the Bengal North-Western Railway, and the remainder is a real Provincial asset derived from the successful administration of the Eastern Bengal Railway System.

Railways.

10. A comparative statement of the expenditure during the past five years under Revenue heads is also shown in detail—

EXPENDITURE—Revenue heads.

	Contract assignment.	Budget estimate. 1891-92.
	Rs.	Rs.
Refunds and drawbacks	1,55,000	1,49,000
Assignments and compensation ...	1,68,000	1,55,000
Land Revenue	34,08,000	39,08,000
Salt	11,000	31,000
Stamps	3,75,000	4,11,000
Excise	96,000	1,70,000
Provincial rates	.....	3,77,000
Customs	4,97,000	5,48,000
Assessed taxes	85,000	99,000
Forests	2,25,000	2,35,000
Registration	2,95,000	3,22,000
Total ...	53,15,000	64,05,000

The increase in round numbers amounts to 11 lakhs of rupees. The increase under Land Revenue is principally due to surveys and settlements, the

cost of which next year is estimated at Rs. 6,22,000 against an annual assignment of Rs. 2,90,000 for this purpose in the contract. The increase of expenditure under Excise is the necessary accompaniment of the important changes which have been made in the administration of this Department. The new charge shown under Provincial Rates is a matter of account only, and represents the cost of collecting the cesses in the districts to which the Local Self-Government Act has been extended. The other returns do not seem to call for explanation.

Civil Departments.

11. The items which compose the major head of Salaries and Expenses of the Civil Department may be compared as follows:—

	Contract assignment.	Budget estimate.
	Rs.	Rs.
General Administration	15,62,000	15,73,000
Judicial Courts	80,11,000	85,05,000
Jails	17,28,000	21,96,000
Police	47,48,000	53,33,000
Marine	7,81,000	8,78,000
Education	32,46,000	24,94,000
Medical	14,59,000	15,51,000
Political	.....	22,000
Scientific and other Minor Departments	3,30,000	3,07,000
Total ...	2,18,65,000	2,28,59,000

Under some of these heads the increase in expenditure has been very large. The increase of nearly 5 lakhs under Judicial Courts represents the financial effect of the increase which has been found necessary in the number of Subordinate Judges and Munsifs and judicial establishments generally. The increase under Jails is on account of the large outlay on machinery and manufactures, and is in a measure counterbalanced by a corresponding increase in receipts. The increase in the cost of Police amounts to nearly six lakhs of rupees. This is partly due to the cost of the Metropolitan Police, which has been provincialised, and partly to the larger expenditure which it is necessary to provide for officering the Lushai Hill Tracts. The reduction under Education is fictitious only. A great portion of the expenditure under this head is no longer departmental, but is incurred by District Boards to which an equivalent grant is made for the purpose under the head of Contributions. A portion of the increase under the head of Medical is due to the establishment of a Sanitary Board.

Miscellaneous.

12. Miscellaneous expenditure has increased from Rs. 26,61,000 to Rs. 27,90,000. There is, however, a decrease under Stationery and Printing and Miscellaneous proper, and the real increase under this heading is due to superannuation or pensionary charges which have risen from Rs. 12,54,000 to Rs. 15,43,000.

Railways.

13. The expenditure on Railways has increased from Rs. 87,63,000 to Rs. 1,25,38,000; of this amount nearly twenty-five lakhs are due to the inclusion of the working expenses of the Bengal and North-Western Railway and the Company's share of net receipts for the year, three lakhs to the working expenses of other railways, and the remainder to interest on debt and miscellaneous charges.

Irrigation.

14. Irrigation expenditure has increased from Rs. 45,69,000 to Rs. 55,22,000. The interest charge has risen from Rs. 22,94,000 to Rs. 24,08,000, and the remainder is due to expenditure on works. A large share of the expenditure on the Orissa Coast and Hidgilee Tidal Canals has been contributed by the Government of India and is credited under the head of Land Revenue.

Civil works.

15. The increase in expenditure on Civil Works from Rs. 31,14,000 provided in the contract to Rs. 38,01,000 in the ensuing year is unavoidable with reference to the necessities of so large a province.

Contributions.

16. The increase under Contributions from Rs. 1,59,000 to Rs. 8,30,000 is due to the development of Local Self-Government and the assignments it has been necessary to

440

make to local bodies in order to maintain an equilibrium between receipts and expenditure imposed on them.

17. It is expected that the current year, which is the last year of the present Provincial contract, will close with a balance at the credit of Provincial revenues of Rs. 31,47,000.

18. A statement is annexed showing details of receipts and expenditure during the quinquennial period, and comparing them with the figures of the Provincial contract.

ORDER.—Ordered that a copy of the Resolution be submitted to the Government of India, Department of Finance and Commerce, for information.

Ordered also that a copy of the above Resolution be forwarded to the Board of Revenue; to all Commissioners of Divisions; to the Inspectors-General of Civil Hospitals, Police, Jails and Registration; to the Directors of Public Instruction and Land Records and Agriculture; to the Conservator of Forests; to the Accountant-General, Bengal; to the Port Officer, Calcutta; to the Superintendents of the Royal Botanic Garden and Government Printing, Bengal, and to all Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Secretary to the Government of Bengal.

Nos. 1972-99.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 17th April 189

Receipts.	Contract assignment.	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Opening balance ...	.....	19,98,923	33,08,990	26,51,070	36,76,000	32,61,000
Principal heads of Revenue—						
I.—Land Revenue { Proper	98,53,000	97,88,195	95,87,775	1,00,16,490	99,18,000	98,55,000
I.—Land Revenue { Adjustment	(—)6,89,000	(—)2,40,185	(—)5,01,838	(+)1,61,030	(—)15,14,000	(+)31,000
III.—Salt	1,00,000	78,207	88,195	1,23,720	1,25,000	1,50,000
IV.—Stamps	1,00,87,000	1,03,62,028	1,03,79,239	1,06,78,520	1,07,63,000	1,08,75,000
V.—Excise	24,82,000	27,16,436	27,22,909	26,18,880	26,22,000	26,25,000
VI.—Provincial Rates	39,20,000	42,36,538	41,56,323	43,06,020	43,10,000	44,02,000
VII.—Customs	57,000	59,584	46,891	55,090	56,000	56,000
VIII.—Assessed Taxes	17,84,000	18,69,971	19,55,698	20,83,500	21,00,000	21,00,000
IX.—Forests	3,50,000	3,28,897	3,38,454	3,84,360	3,78,000	3,90,000
X.—Registration	5,38,000	5,08,912	5,46,772	6,00,040	6,25,000	6,25,000
Total ...	2,84,82,000	2,97,08,583	2,93,20,418	3,10,27,600	2,93,83,000	3,11,09,000
XII.—Interest	73,000	67,093	97,383	1,04,260	1,44,000	1,74,000
Post-office, Telegraph and Mint—						
XIV.—Telegraphs	.....	1,163	926	870	.....	.....
Receipts by Civil Department—						
XVI.—Law and Justice—						
Fees, fines, and forfeitures of Judicial Courts	7,69,000	7,74,255	7,89,538	8,04,590	8,50,000	8,50,000
Jails	8,46,000	7,10,279	7,75,021	8,59,500	9,00,000	11,05,000
XVII.—Police	7,05,000	3,13,349	3,38,197	4,26,740	4,68,000	4,30,000
XVIII.—Marine	8,08,000	9,10,096	9,11,734	8,54,210	9,00,000	8,93,000
XIX.—Education	5,25,000	6,94,653	6,11,884	5,69,860	5,69,000	5,70,000
XX.—Medical	1,46,000	1,38,554	1,36,165	1,46,350	1,49,000	1,50,000
XXI.—Scientific and other Minor Departments	1,41,000	1,56,308	1,65,154	1,55,780	1,62,000	1,54,000
Total ...	39,40,000	36,97,494	37,27,693	38,17,030	39,98,000	41,52,000
Miscellaneous—						
XXII.—Receipts in aid of superannuation ...	41,000	45,504	48,849	45,600	1,35,000	68,000
XXIII.—Stationery and Printing ...	1,23,000	1,88,397	1,75,074	1,50,510	1,37,000	1,36,000
XXV.—Miscellaneous ..	7,45,000	6,94,837	8,34,785	8,02,580	7,64,000	7,97,000
Total ...	9,09,000	9,28,738	10,58,708	9,98,690	10,36,000	10,01,000
Railways—						
XXXVI.—State Railways (gross earnings)—	1,00,19,000	1,12,73,485	1,17,33,869	1,25,04,400	1,46,55,000	1,55,20,000
Irrigation—						
XXIX.—Major works (direct receipts) ...	13,30,000	11,03,229	13,94,369	15,21,280	13,44,000	14,19,000
XXX.—Minor works and navigation— By Public Works Department ...	9,44,000	8,62,662	8,67,844	8,90,770	8,42,000	8,20,000
By Civil Department ...		1,02,008	1,02,154		1,02,000	1,03,000
Total ...	22,74,000	20,67,899	23,64,367	24,12,050	22,88,000	23,42,000
Buildings and Roads—						
XXXII.—Civil works— By Public Works Department ...	7,50,000	1,75,422	2,00,076	2,52,840	4,67,000	2,30,000
By Civil Department ...		2,27,379	2,74,564	3,16,760	2,60,000	2,29,000
Total ...	7,50,000	4,02,801	4,74,640	5,69,600	7,27,000	4,59,000
Contributions	.....	.....	.....	.....	.....	.....
Total ..	4,64,47,000	4,81,47,256	4,87,78,004	5,14,34,500	5,22,31,000	5,47,57,000
Grand Total ...	.....	5,01,46,179	5,20,86,994	5,40,85,570	5,59,07,000	5,80,18,000

Expenditure.	Contract assignment.	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct demands on the Revenues—						
1. Refunds and Drawbacks	1,55,000	1,56,096	1,40,156	1,50,190	1,47,000	1,49,000
2. Assignments and Compensations ...	1,68,000	1,88,565	1,39,300	1,55,060	1,60,000	1,55,000
Charges in respect of collection—						
3. Land Revenue	34,08,000	34,05,966	35,13,059	35,47,960	37,16,000	39,08,000
5. Salt	11,000	12,369	21,224	46,520	93,000	31,000
6. Stamps	3,75,000	3,64,216	3,70,334	3,84,680	3,86,000	4,11,000
7. Excise	96,000	1,06,629	1,08,602	1,41,480	1,72,000	1,70,000
8. Provincial Rates	...	3,47,213	3,17,410	3,37,180	3,80,000	3,77,000
9. Customs	4,97,000	5,30,638	5,24,020	5,39,440	5,45,000	5,48,000
10. Assessed Taxes	85,000	75,705	74,865	80,650	87,000	99,000
11. Forests	2,25,000	1,94,859	1,88,101	1,98,980	2,25,000	2,35,000
12. Registration	2,95,000	2,89,231	2,99,729	3,14,320	3,12,000	3,22,000
Total ...	53,15,000	56,71,487	56,96,800	58,96,460	62 23,000	64,05,000
13. Interest on ordinary debt	.....	.....	45,802	67,720	89,000	1,16,000
Post-office, Telegraph and Mint—						
16. Telegraphs	1,000	915	884	870	.....	.....
Salaries and expenses of Civil Department—						
18. General Administration	15,62,000	15,42,879	15,71,096	16,20,620	15,95,000	15,73,000
19. Law and Justice— Judicial Courts	80,11,000	79,40,386	81,01,737	81,54,840	82,25,000	85,05,000
Jails	17,28,000	15,31,090	17,95,795	18,99,080	20,60,000	21,96,000
20. Police	47,48,000	47,86,787	48,34,099	52,93,630	52,58,000	53,33,000
21. Marine	7,81,000	9,16,601	10,71,199	12,11,340	9,16,000	8,78,000
22. Education	32,46,000	24,22,221	24,58,200	24,94,930	24,86,000	24 94,000
24. Medical	14,59,000	14,43,691	14,87,730	15,29,160	15,51,000	15,51,000
25. Political	.....	.....	24 462	21,270	24,000	22,000
26. Scientific and other Minor Departments ...	3,30,000	3,03,598	3,10,050	3,04,010	3,05,000	3,07,000
Total ...	2,18,65,000	2,08,87,253	2,16,54,368	2,25,28,880	2,24,20,000	2,22,59,000
Miscellaneous—						
29. Superannuation, &c.	12,54,000	12,79,572	13,70,007	14,36,140	15,08,000	15,43,000
30. Stationery and Printing	10,59,000	10,46,423	10,21,438	9,39,270	10,50,000	10,18,000
32. Miscellaneous	3,48,000	3,43,134	2,40,632	2,44,970	2,38,000	2,29,000
Total ...	26,61,000	26,69,129	26,32,077	26,70,380	27,96,000	27,90,000
Famine Relief and Insurance—						
33. Famine Relief	.....	.....	54,338	1,34,270	25,000	5,000
37. Construction of Railways	.....	(—) 1,819	(—) 10,803	240	11,000	5,000
Railways (Revenue account)—						
38. State Railways, Working expenses— ...	59,61,000	59,34,865	59,49,007	60,84,640	76,37,000	87,61,000
Interest on debt	28,02,000	30,81,696	32,61,382	34,32,670	35,84,000	36,89,000
40. Subsidized Companies— Land, &c.	.....	49	—366	1,070	6,000	10,000
41. Miscellaneous Railway expenditure ...	....	68,290	1,42,692	82,510	80,000	78,000
Total ..	87,63,000	90,84,900	93,52,715	96,00,890	1,13,07,000	1,25,38,000
Irrigation—						
42. Major works— Working expenses	11,25,000	15,03,585	14,18,090	13,55,560	13,70,000	14,19,000
Interest on debt	22,94,000	23,13,446	23,39,849	23,64,040	23,84,000	24,08,000
43. Minor works and navigation—	11,48,000	15,18,533	14,75,746	14,19,180	15,25,000	16,93,000
Minor works by Civil Department .	2,000	1,916	1,911	2,020	2,000	2,000
Total ...	45,69,000	53,37,480	52,35,596	51,40,800	52,81,000	55,22,000
Buildings and Roads—						
45. Civil works— By Public Works Department ...	31,14,000	27,61,075	39,04,303	31,85,650	35,20,000	37,00,000
By Civil Department		1,65,736	1,19,658		94,000	1,01,000
Total ...	31,14,000	29,26,811	40,23,961	31,85,650	36,14,000	38,01,000
Contributions ...	1,59,000	2,61,063	7,50,184	11,82,950	8,80,000	8,30,000
Total ...	4,64,47,000	4,68,37,189	4,94,35,922	5,04,09,110	5,26,46,000	5,48,71,000
Closing balance ...	. ....	33,08,990	26,51,072	36,76,460	32,61,000	31,47,000
Grand Total ...	.....	5,01,46,179	5,20,86,994	5,40,85,570	5,59,07,000	5,80,18,000
Provincial surplus (+) or deficit (—) ...	.. ...	(+)13,10,067	(—)6,67,918	(+)10,25,390	(—) 4,15,000	(—)1,14,000

C. E. G.—Reg No. 3070—317—20-4-91.

443

Receipts.	Revised estimate— Passed by the Government of India and adopted in the Resolution of 17th April 1891.	Revised estimate— Now passed.
	Rs.	Rs.
Opening balance	36,76,000	36,77,000
Principal Heads of Revenue—		
I.—Land Revenue { Proper ..	99,18,000	99,95,000
I.—Land Revenue { Adjustments	−15,14,000	−21,80,000
III.—Salt	1,25,000	1,28,000
IV.—Stamps	1,07,63,000	1,06,88,000
V.—Excise	26,22,000	26,16,000
VI.—Provincial Rates	43,10,000	43,20,000
VII.—Customs	56,000	58,000
VIII.—Assessed Taxes	21,00,000	21,19,000
IX.—Forests	3,78,000	3,64,000
X.—Registration	6,25,000	6,20,000
Total ..	2,93,83,000	2,87,26,000
XII.—Interest	1,44,000	91,000
Post-office, Telegraph and Mint—		
XIV.—Telegraphs	.....	1,000
Receipts by Civil Department—		
XVI.—Law and Justice—		
Courts of Law	8,50,000	8,96,000
Jails	9,00,000	8,50,000
XVII.—Police	4,63,000	4,50,000
XVIII.—Marine	9,00,000	9,19,000
XIX.—Education	5,69,000	5,76,000
XX.—Medical .. .	1,49,000	1,43,000
XXI.—Scientific and other Minor Departments	1,62,000	1,77,000
Total ...	39,96,000	40,11,000
Miscellaneous—		
XXII.—Receipts in aid of Superannuation	1,35,000	1,36,000
XXIII.—Stationery and Printing ...	1,37,000	2,94,000
XXV.—Miscellaneous	7,64,000	7,69,000
Total ...	10,36,000	11,89,000
Railways—		
XXVI.—State Railways (gross earnings)	1,46,55,000	1,49,24,000
Irrigation—		
XXIX.—Major Works (direct receipts)...	13,44,000	13,47,000
XXX.—Minor Works and Navigation—		
By Public Works Department	8,42,000	8,44,000
By Civil Department ...	1,02,000	94,000
Total ...	22,88,000	22,85,000
Buildings and Roads—		
XXXII.—Civil Works—		
By Public Works Department	4,67,000	4,72,000
By Civil Department ...	2,60,000	2,64,000
Total ...	7,27,000	7,36,000
Contributions ...	.....	.....
Total	5,22,31,000	5,19,63,000
Grand Total ...	5,59,07,000	5,56,40,000

Expenditure.	Revised estimate— Passed by the Government of India and adopted in the Resolution of 17th April 1891.	Revised estimate— Now passed.
	Rs.	Rs.
Direct demand on the revenues—		
1. Refunds and drawbacks	1,47,000	1,50,000
2. Assignments and compensations	1,00,000	1,03,000
3. Land Revenue	37,16,000	37,16,000
5. Salt	93,000	68,000
6. Stamps	3,86,000	3,64,000
7. Excise	1,72,000	1,63,000
8. Provincial Rates	3,80,000	4,06,000
9. Customs	5,45,000	5,42,000
10. Assessed Taxes	87,000	88,000
11. Forests	2,25,000	2,02,000
12. Registration	3,12,000	3,15,000
Total ...	62,23,000	61,77,000
13. Interest on ordinary debt... ...	89,000	83,000
Post-office, Telegraph and Mint—		
16. Telegraphs	.....	1,000
Salaries and expenses of Civil Department—		
18. General Administration	15,95,000	15,85,000
19. Law and Justice—		
Courts of Law	82,25,000	82,39,000
Jails	20,00,000	20,40,000
20. Police	52,58,000	52,93,000
21. Marine	9,16,000	9,49,000
22. Education	24,86,000	25,25,000
24. Medical	15,51,000	15,65,000
25. Political	24,000	22,000
26. Scientific and other Minor Departments	3,05,000	2,96,000
Total ...	2,24,20,000	2,25,05,000
Miscellaneous—		
29. Superannuation, &c.	15,08,000	15,14,000
30. Stationery and Printing	10,50,000	11,51,000
32. Miscellaneous	2,38,000	2,26,000
Total ...	27,96,000	28,91,000
Famine Relief and Insurance—		
33. Famine Relief	25,000	13,000
37. Construction of Railways	11,000	13,000
Railways (Revenue account)—		
38. State Railways—		
Working expenses	76,37,000	72,02,000
Interest on debt	35,84,000	35,81,000
40. Subsidized Companies— Land, &c.	6,000	5,000
41. Miscellaneous Railway expenditure	80,000	80,000
Total ...	1,13,07,000	1,08,68,000
Irrigation—		
42. Major Works—		
Working expenses	13,70,000	13,51,000
Interest on debt	23,84,000	23,82,000
43. Minor Works and Navigation—		
By Public Works Department	15,25,000	15,03,000
By Civil Department ...	2,000	12,000
Total ...	52,81,000	52,48,000
Buildings and Roads—		
45. Civil Works—		
By Public Works Department	35,20,000	35,06,000
By Civil Department ...	94,000	64,000
Total ...	36,14,000	35,70,000
Contributions	8,80,000	8,94,000
Total ...	5,26,46,000	5,22,63,000
Closing balance ..	32,61,000	33,77,000
Grand Total ..	5,59,07,000	5,56,40,000
Provincial surplus (+) or deficit (−).	−4,15,000	−3,00,000

RECEIPTS.

3. *Land Revenue.*—The latest return from the Accountant-General shows that the total collections during 1890-91 amounted to Rs. 3,88,20,000, against Rs. 3,84,74,000 passed by the Government of India as the revised estimates for the year. The 10 per cent. collections from Government estates aggregated Rs. 3,87,000, and the Provincial share of land revenue is therefore one-fourth of (Rs. 3,88,20,000 — Rs. 3,87,000) *plus* Rs. 3,87,000, or Rs. 99,95,000. The adjustments between Imperial and Provincial will probably result in a net deduction of Rs. 21,80,000, as shown below—

	Revised estimate of the Government of India.	Revised estimate now adopted.
	Rs.	Rs.
Fixed contribution to Imperial	—6,90,000	—6,90,000
Special benevolence to Imperial ..	—10,00,000	—10,00,000
Hidgellee Tidal Canal	+1,52,000	+1,53,000
Interest on exchange, State Railways	+93,000	+93,000
Inter-Provincial adjustments ...	+73,000	+1,29,000
Adjustment for Shahjehanpore rum	+35,000	.....
Duty on Bengal-made rum	—9,000	—11,000
Half the cost of the Special Branch of the Police Office	+5,000	+5,000
Adjustment for ganja exported	—21,000	.....
Custom House Appraisers	+8,000	+8,000
Conservation of ancient monuments	+1,000	+1,000
Petroleum wharf establishment at Budge-Budge ...	+4,000	+4,000
Eastern Bengal Railway Police	+41,000	+41,000
Political charges	+21,000	+21,000
Calcutta Police	+2,00,000	+2,00,000
Forest survey charges	—3,000	—3,000
New method of testing distillation of imported spirits	+3,000	+3,000
Duty levied under Succession Act VII of 1889 on probates, letters-of-administration, and certificates under Act XXVII of 1886 during 1890-91	.....	—1,71,000
Adjustment on account of the new classification of rewards out of criminal fines in excise and stamp cases	—30,000	—33,000
Up-keep of the *Rhotas*	+9,000	+9,000
Interest on Hidgellee Tidal Canal	—6,000	—6,000
Net earnings of the Bengal and North-Western Railway	—4,00,000	—9,39,000
Adjustment of the loss in rents from the Burrakur Iron Works	.....	+6,000
Total ...	—15,14,000	—21,80,000

4. The only new credit which has been taken under this head under the orders of the Government of India, Public Works Department, No. 4387A., dated 19th December 1890, is on account of the receipts and charges connected with the land pertaining to the Burrakur Iron Works' property, which has been leased to the Bengal Iron and Steel Company, Limited. The rents realized from the Company during 1890-91 amounted to Rs. 281, and the rent paid Rs. 6,626, showing a loss of Rs. 6,345 to the Provincial revenues. But against this credit there has been a debit of Rs. 1,71,000, on account of the duty levied in stamps under the Succession Act VII of 1889 on probates, letters-of-administration, and certificates under Act XXVII of 1886; and the debit of Rs. 4,00,000, which was allowed for in the estimate of the Government of India on account of the net profits of the Bengal and North-Western Railway Company for the last quarter of 1890-91, has been raised to Rs. 9,39,000, as the Company's share of the profits for the preceding half-year ending 31st December 1890, amounting to Rs. 5,39,000, was not paid until May of the current year.

5. *Stamps.*—The Provincial receipts from stamps amounted to Rs. 1,06,86,000, against Rs. 1,07,63,000, the revised estimate of the Government of India. The decrease was under "court-fee stamps," and was due to the fall in the number and value of suits instituted.

6. *Assessed Taxes.*—The revised estimate under this head was placed at Rs. 42,00,000, against Rs. 41,67,000, the actuals of 1889-90. The percentage of collection on the final demand for the income-tax rose from 92·5 in 1889-90 to 93·3 in 1890-91, and the actuals in the latter year amounted to Rs. 42,39,000. The revised estimate of the Provincial share has accordingly been placed at Rs. 21,19,000.

7. *Jails.*—The final accounts of 1889-90 show that the receipts from Jails in that year amounted to Rs. 8,60,000, against Rs. 5,60,000 exhibited in the preliminary accounts of March 1890. The preliminary account of March 1891 shows that the receipts for the last year were only Rs. 4,90,000. The adjustment made up to August shows that the total amounted to Rs. 7,67,000. The bills of the Jail Departments for manufactures supplied to other departments during 1890-91 have not probably been yet all adjusted; but looking to all circumstances, the Lieutenant-Governor does not think that it will be safe to take more than Rs. 8,50,000 as the approximate figure for the year.

8. *Stationery and Printing.*—The receipts under this head amounted to Rs. 2,94,000, against Rs. 1,37,000, the revised estimate passed by the Government of India. The increase was under "Other Press receipts," and was due to the sale of census forms to other Provinces and Administrations.

9. *Railways.*—The following statement compares the revised estimates as passed by the Government of India and those now adopted:—

	Revised estimate passed by the Government of India.	Approximate actuals.
	Rs.	Rs.
Receipts—		
Eastern Bengal	77,49,000	76,72,503
Other sections of the Eastern Bengal System	44,01,000	45,28,613
Total Eastern System	1,21,50,000	1,22,01,116
Nalhati	98,000	1,00,084
Tirhoot (for 3 months, from 1st April to 30th June 1890)	6,97,000	6,19,828
Tirhoot and Bengal and North-Western Railways (for 6 months, from 1st July 1890 to 31st December 1890) ...	33,75,000	19,75,209
Tirhoot and Bengal and North-Western Railways (for 3 months, from 1st January to 31st March 1891)		13,62,510
Total ...	1,63,20,000	1,62,58,747
Expenditure—		
Eastern Bengal ...	30,84,000	31,13,055
Other sections of the Eastern Bengal System	22,66,000	23,08,998
Total Eastern System	53,50,000	54,22,053
Nalhati	76,000	78,317
Tirhoot (for 3 months, from 1st April to 30th June 1890)	3,11,000	2,48,107
Tirhoot and Bengal and North-Western Railways (for 6 months, from 1st July 1890 to 31st December 1890) ...	13,75,000	9,75,394
Tirhoot and Bengal and North-Western Railways (for 3 months, from 1st January to 31st March 1891)		4,77,973
Company's share of net receipts (for 6 months, ending December 1890) ...	5,25,000	.....
Total ...	76,37,000	72,01,844

* The payment to the Company was not made till May 1891, and the amount has been included in the adjustments between Imperial and Provincial under Land Revenue.

446

	Revised estimate passed by the Government of India.	Approximate actuals.
	Rs.	Rs.
NET RECEIPTS—		
Eastern Bengal	46,65,000	45,59,448
Other sections of the Eastern Bengal System	21,35,000	22,19,615
Total Eastern System ...	68,00,000	67,79,063
Nalhati	22,000	21,767
Tirhoot (for 3 months, from 1st April to 30th June 1890)	3,86,000	3,71,721
Tirhoot and Bengal and North-Western Railways (for 6 months, from 1st July 1890 to 31st December 1890)	14,75,000	9,99,815
Tirhoot and Bengal and North-Western Railways (for 3 months from 1st January to 31st March 1891)	.....	8,84,537
Total ...	86,83,000	90,56,903
Deduct—		
Excess of net receipts of the Eastern Bengal over the contract assignment of 30 lakhs ...	16,65,000	15,59,448
Total Provincial net receipts ...	70,18,000	74,97,455

10. The fourteenth report of the Directors of the Bengal and North-Western Railway Company contains the Capital and Revenue Accounts of the Tirhoot and Bengal and North-Western Railway for the half-year ending 31st December 1890, and shows the first half-year's working since the Tirhoot State Railway was made over to the Company. The gross earnings of the combined undertaking for the half-year amounted to Rs. 19,75,209 against Rs. 18,65,683, the earnings of the corresponding period of 1889, showing an increase of Rs. 1,09,526, of which Rs. 1,05,623 has been contributed by the Tirhoot State Railway, and the balance, Rs. 3,903, by the Company's line. The increase is attributable to the opening of the Sitamarhi branch and Kosi extension of the Tirhoot Railway. The working expenses of the combined undertaking amounted to Rs. 9,75,394 against Rs. 10,04,730 for the half-year ended 31st December 1889, and were 49·38 per cent. of the gross earnings against 46·40, the percentage for the Tirhoot line, and 61·86 for the Bengal and North-Western Railway, or an average of 53·85 for the two railways in the corresponding period of 1889. The net profits for the half-year amounted to Rs. 9,99,815, and this has been divided under the terms of the contract with the Company, the share of the Tirhoot line, amounting to Rs. 4,60,653 and that of the Company's Rs. 5,39,162, against Rs. 5,17,787 and Rs. 3,43,166 respectively, the net earnings of the two lines for the corresponding period of 1889. This result has been obtained notwithstanding that the additional length of line opened was on the Tirhoot side. The total mean mileage worked during the half-year was 692·62, of which 376 belonged to the Company's line and 316·62 to the Tirhoot line. Dividing the total gross working expenses in proportion to the mileage worked for the two lines, the share of the working expenses of the Tirhoot line amounts to Rs. 4,45,886, and deducting this from the gross earnings of the line, the net profits come to Rs. 6,25,711. The difference between this amount and Rs. 4,60,653 actually credited, or Rs. 1,65,058, represents the loss to the Provincial revenue for the half-year by the transfer of the management of the Tirhoot line to the Company. Calculated on this principle, the working expenses of the Bengal and North-Western Railway during the last quarter of 1890-91 would amount to Rs. $\frac{376}{692 \cdot 62} \times$ 4,77,973 (joint working expenses) = 2,57,247, and the net profits to Rs. 5,97,724 — 2,57,247 = 3,40,724. But as the share of the Company's net receipts under the contract has been estimated by the Government of India at Rs. 4,00,000, and a deduction of this amount has already been made from the Provincial share of Land Revenue, the Provincial revenues are entitled to recoupment of the loss for the last quarter, amounting to Rs. 4,00,000—3,40,724=59,276. A credit for Rs. 1,65,058+59,276= 2,24,334 has accordingly been provisionally taken under this head, subject to final

adjustment under the orders of the Government of India who have been separately addressed on the subject in letter No. 382T.—F., dated 26th October 1891.

The total Provincial receipts would amount to Rs. 1,49,24,000, thus—

	Rs.
Eastern Bengal	76,72,503
Less excess over the contract assignment ...	15,59,448
	61,13,055
Other sections of the Eastern Bengal System ...	45,28,613
Nalhati	1,00,084
Tirhoot	6,19,828
Tirhoot and Bengal and North-Western Railway ...	33,37,719
Credit for loss to Provincial by the transfer of Tirhoot line to the Bengal and North-Western Railway Company	2,24,334
Total ...	1,49,23,633
or in round numbers ...	1,49,24,000

11. *Civil Works.*—The original estimate of the Public Works Department under this head for 1890-91 was Rs. 1,50,000. Subsequently a plot of land on the north-west corner of the Custom House premises in Calcutta was made over to the East Indian Railway Company for the extension of their office buildings on payment of Rs. 3,17,041. The revised estimate was therefore placed at Rs. 4,67,000. The actual receipts have, however, amounted to Rs. 4,72,000.

EXPENDITURE.

12. *Land Revenue.*—The Accountant-General's preliminary account shows that the total expenditure under this head amounted to Rs. 33,96,000, against the revised estimate of Rs. 37,16,000, the charges for the survey and settlement amounting to Rs. 1,83,000 only, against Rs. 4,90,000, the revised estimate passed by the Government of India. As the adjustments between the Imperial and Provincial accounts on account of the professional surveys have not yet been completed, the estimate passed by the Government of India has been retained.

13. *Salt.*—The original estimate under this head, amounting to Rs. 30,000, was raised to Rs. 93,000 in the Financial Resolution, dated the 19th October 1890, to provide for the cost of a shunting line directly connecting the golahs with the East Indian Railway, and for the regrant of Rs. 51,425 for the purchase of Mr. Kilby's patent scales for the weighment of salt. But the total expenditure amounted to Rs. 68,000, the decrease being due to Rs. 29,431 only having been spent in the purchase of new scales.

14. *Provincial Rates.*—The total expenditure under this head exceeded the estimate by Rs. 26,000. The revised estimate now amounts to Rs. 4,06,000.

15. *Police.*—The revised estimate of the Government of India under this head is Rs. 52,58,000, but the total expenditure amounted to Rs. 58,42,155. The increase is due to the inclusion of the charge, amounting to about 5½ lakhs, connected with the Chin Lushai expedition incident to the formation of the South Lushai Hills district. The question of final adjustment of these charges is under consideration, and pending its settlement the charges have been eliminated from the Provincial account.

16. *Marine.*—The total expenditure under this head amounted to Rs. 9,40,000, against Rs. 9,16,000, the revised estimate accepted by the Government of India. The increase was under "Pilotage, Pilot establishments and vessels, and Marine establishments."

17. *Education.*—There has been an increase of expenditure under "Government Colleges—both General and Professional" and "Grants-in-aid." The total charges amounted to Rs. 25,25,000, against the estimate of Rs. 24,86,000.

18. *Stationery and Printing.*—The cost of stationery supplied from Central Stores in 1890-91 amounted to Rs. 6,52,000, against Rs. 5,35,000 provided for in the budget, and the total expenditure, Rs. 11,51,000, against Rs. 10,50,000, the estimate passed by the Government of India.

19. *Civil Works in charge of Civil Officers.*—The expenditure under Ferries amounted to Rs. 8,000, against a provision of Rs. 29,000, and the total revised

estimate now stands at Rs. 64,000, against Rs. 94,000, the amount provided in the estimate.

20. *Closing Balance.*—According to the revised estimates now adopted, the closing balance will stand at Rs. 33,77,000, against Rs. 32,61,000 anticipated by the Government of India when passing the estimates for the current year.

BUDGET ESTIMATE, 1891-92.

21. Turning now to the estimates of the current year, as modified by the latest information, the following table shows the estimates of the Government of Bengal as originally framed, the figures accepted by the Government of India, and the estimates which the Lieutenant-Governor has finally resolved to adopt:—

Receipts.	Original estimate of the Government of Bengal.	Estimate passed by the Government of India.	Estimate now adopted.
	Rs.	Rs.	Rs.
Opening balance	30,80,000	32,61,000	33,77,000
Principal Heads of Revenue—			
I.—Land Revenue ... { Proper . ..	98,55,000	98,55,000	99,14,000
{ Adjustment ...	—5,000	+31,000	+31,000
III.—Salt	1,50,000	1,50,000	1,35,000
IV.—Stamps	1,08,00,000	1,08,75,000	1,08,75,000
V.—Excise	26,14,000	26,25,000	26,50,000
VI.—Provincial rates	44,02,000	44,02,000	43,27,000
VII.—Customs	56,000	56,000	56,000
VIII.—Assessed taxes	21,00,000	21,00,000	21,00,000
IX.—Forests	3,90,000	3,90,000	4,07,000
X.—Registration	6,00,000	6,25,000	6,35,000
Total ..	3,09,62,000	3,11,09,000	3,11,30,000
XII.—Interest	1,74,000	1,74,000	1,74,000
Post-office, Telegraph, and Mint—			
XIV.—Telegraphs	1,000	.....	1,000
Receipts by Civil Department—			
XVI.—Law and Justice—			
Courts of Law	8,11,000	8,50,000	8,20,000
Jails	11,05,000	11,05,000	10,00,000
XVII.—Police	4,30,000	4,30,000	4,30,000
XVIII.—Marine	8,93,000	8,93,000	8,93,000
XIX.—Education	5,70,000	5,70,000	5,70,000
XX.—Medical .	1,50,000	1,50,000	1,43,000
XXI.—Scientific and other Minor Departments.	1,54,000	1,54,000	1,80,000
Total ...	41,13,000	41,52,000	40,36,000
Miscellaneous—			
XXII.—Receipts in aid of superannuation	68,000	68,000	68,000
XXIII.—Stationery and printing ...	1,36,000	1,36,000	1,36,000
XXV.—Miscellaneous	7,97,000	7,97,000	7,80,000
Total ...	10,01,000	10,01,000	9,84,000
Railways—			
XXVI.—State Railways (gross earnings) ..	1,27,29,000	1,55,20,000	1,58,20,000
Irrigation—			
XXIX.—Major works (direct receipts)	14,19,000	14,19,000	14,19,000
XXX.—Minor works and navigation—			
By Public Works Department	8,20,000	8,20,000	8,20,000
„ Civil Department	1,03,000	1,03,000	1,03,000
Total ...	23,42,000	23,42,000	23,42,000
Buildings and Roads—			
XXXII.—Civil works—			
By Public Works Department ...	2,30,000	2,30,000	2,30,000
Civil Department	2,29,000	2,29,000	2,29,000
Total ...	4,59,000	4,59,000	4,59,000
Contributions	.....	.....	.....
Total ...	5,17,81,000	5,47,57,000	5,49,46,000
Grand Total .	5,48,07,000	5,80,18,000	5,83,23,000

Expenditure.	Original estimate of the Government of Bengal.	Estimate passed by the Government of India.	Estimate now adopted.
	Rs.	Rs.	Rs.
Direct demand on the revenues—			
1. Refunds and drawbacks	1,48,000	1,49,000	1,49,000
2. Assignments and compensations ...	1,35,000	1,35,000	1,35,000
3. Land Revenue	38,30,000	39,08,000	39,86,000
5. Salt	31,000	31,000	52,000
6. Stamps	4,10,000	4,11,000	4,11,000
7. Excise	1,70,000	1,70,000	1,72,000
8. Provincial rates	3,77,000	3,77,000	3,77,000
9. Customs	5,48,000	5,48,000	5,48,000
10. Assessed taxes	99,000	99,000	97,000
11. Forests	2,27,000	2,35,000	2,41,000
12. Registration	3,22,000	3,22,000	3,22,000
Total ...	63,23,000	64,05,000	65,10,000
13. Interest on ordinary debt	1,23,000	1,16,000	1,16,000
Post-office, Telegraph, and Mint—			
16. Telegraphs	1,000	.....	1,000
Salaries and expenses of Civil Department—			
18. General Administration	15,73,000	15,73,000	15,73,000
19. Law and Justice—			
Courts of law	85,05,000	85,05,000	84,20,000
Jails	21,96,000	21,96,000	22,07,000
20. Police	53,34,000	53,33,000	54,63,000
21. Marine	8,78,000	8,78,000	8,90,000
22. Education	24,04,000	24,94,000	24,95,000
24. Medical	15,53,000	15,51,000	15,53,000
25. Political	22,000	22,000	22,000
26. Scientific and other Minor Departments	3,07,000	3,07,000	3,10,000
Total ...	2,28,62,000	2,28,59,000	2,29,33,000
Miscellaneous—			
29. Superannuation, &c.	15,00,000	15,43,000	15,75,000
30. Stationery and printing	10,18,000	10,18,000	10,18,000
32. Miscellaneous	2,45,000	2,29,000	2,29,000
Total ...	27,63,000	27,90,000	28,22,000
Famine Relief and Insurance—			
33. Famine Relief	25,000	5,000	5,000
37. Construction of Railways	5,000	5,000	12,000
Railways (Revenue account)—			
38. State Railways—			
Working expenses	62,84,000	87,61,000	87,61,000
Interest on debt	36,79,000	36,89,000	36,89,000
40. Subsidized Companies, Land, &c. ...	10,000	10,000	10,000
41. Miscellaneous Railway expenditure	78,000	78,000	78,000
Total ..	1,00,45,000	1,25,38,000	1,25,38,000
Irrigation—			
42. Major works—			
Working expenses	14,12,000	14,12,000	14,05,000
Interest on debt	24,25,000	24,08,000	24,08,000
43. Minor Works and Navigation—			
By Public Works Department ...	16,93,000	16,93,000	17,87,000
„ Civil Department	2,000	2,000	2,000
Total ...	55,39,000	55,23,000	56,02,000
Buildings and Roads—			
45. Civil works—			
By Public Works Department ...	40,17,000	37,00,000	43,00,000
„ Civil Department	1,01,000	1,01,000	1,01,000
Total ...	41,18,000	38,01,000	44,01,000
Contributions	8,30,000	8,30,000	8,67,000
Total ...	5,26,34,000	5,47,71,000	5,58,07,000
Closing balance ...	22,33,000	31,47,000	25,16,000
Grand Total ...	5,48,67,000	5,80,18,000	5,83,23,000
Provincial surplus (+) or deficit (—) ...	—8,53,000	—1,14,000	—8,61,000

449

RECEIPTS.

22. *Land Revenue.*—The Government of India have accepted the estimate of total collections under this head as passed by the Local Government for 1891-92, amounting to Rs. 3,82,50,000, against Rs. 3,88,20,000, the actuals of 1890-91. The collections in the first five months of the current year amounted to Rs. 70,38,000, against Rs. 74,67,000 in the corresponding period of last year. The falling off is due to the arrear demand collected in the first quarter of 1891-92, being Rs. 17,85,164 against Rs. 22,46,426 in the corresponding period of 1890-91. Full allowance had been made for this short collection in the original estimate, which is the same as the contract figure, and will be retained.

		Rs.
*1887-88	..	3,80,01,000
1888 89	...	3,73,73,000
1889-90	...	3,86,82,000
1890-91	...	3,88,20,000
1891-92	...	3,82,50,000
Total of 5 years		19,13,26,000
Average per year		3,82,65,000

The average receipts during the quinquennial period covered by the present contract have amounted to Rs. 3,82,65,000,* and for the purpose of the next contract it will not be safe to take a higher figure in fixing the assignment under this head. The percentage on collections from Government estates for their management and improvement has been raised from 10 to 12 under orders of the Government of India, Home Department, No. 196, dated the 29th May 1891, in order to provide for sanitary improvements in villages, and the estimate under this head has accordingly been raised from Rs. 3,90,000 to Rs. 4,68,000. The Provincial share of Land Revenue (proper) will therefore amount to one-fourth of (Rs. 3,82,50,000—4,68,000) + Rs. 4,68,000, or Rs. 99,14,000 against Rs. 98,55,000, the original estimate. The adjustments between Provincial and Imperial according to the estimate of the Government of India will afford a net credit for Rs. 31,000 to the former, and in the absence of any later information, this figure will be retained. The details are as follows:—

	Rs.
Transfers—	
From Imperial to Provincial—	
Interest on exchange added to Capital Account	93,000
For Shahjehanpore rum	35,000
For Hidgellee Canal	3,07,000
Inter-provincial adjustment	82,000
Half of the costs of the special branch of the Police Office	5,000
For two Custom House Appraisers	8,000
Conservation of ancient monuments	1,000
Additional assignment for carrying out provision of the Petroleum Act II of 1880	4,000
Additional grant for the Eastern Bengal Railway Police	41,000
On account of all ordinary political charges	21,000
Assignment for Calcutta Police	2,00,000
For new method of testing the strength of imported spirits	3,000
For up-keep of the *Rhotas*	9,000
	+8,09,000
From Provincial to Imperial—	
Adjustment under the Contract	6,90,000
Adjustment for ganja exported	21,000
For Forest Survey charges	3,000
For duty on rum exported to Assam...	10,000
On account of the new classification of rewards out of criminal fines in Excise and Stamps cases	40,000
Interest on Hidgellee Canal	14,000
	(—) 7,78,000
Net Transfers ...	+31,000

23. In addition to these adjustments, an application has been made to the Government of India for an assignment of Rs. 11,000 on account of additional remuneration paid to Mr. J. C. Macgregor, Receiver of the High Court, equal to three-tenths of the net profits derived by Government from the receipts of his office. Additional grants have also been asked for to meet the increase of charges under survey and settlements over the contract allotment for five years from 1887-88 to 1891-92, and for improvements in the Judicial Service effected by increasing the number of Subordinate Judges and Munsifs. Pending the orders of that Government, no credit has been taken for these sums.

24. *Salt.*—The receipts during the first five months of 1891-92 amounted to Rs. 49,387, against Rs. 50,633 obtained in the corresponding period of 1890-91. The total receipts in last year amounted to Rs. 1,28,000, and although some increase is anticipated from the improvements in the Sulkea Golah when

completed, the Lieutenant-Governor does not think that it will be safe to place the estimate for the current year at a higher figure than Rs. 1,35,000, which has accordingly been adopted, against Rs. 1,50,000 originally estimated.

25. *Stamps.*—The total revenue from stamps has been estimated at Rs. 1,45,00,000, showing an increase of Rs. 2,52,000 over the approximate actuals of last year which amounted to Rs. 1,42,48,000. The Comptroller-General's latest statement shows that the receipts during the first five months of the current year have exceeded those of the corresponding period of last year by Rs. 4,42,000, and the increase is almost entirely under court-fees; but looking to the prospects of the season, the Lieutenant-Governor does not think it safe to provide for a larger increase than has already been allowed for in the estimate of the Government of India, which will accordingly be retained. The Provincial share will amount to Rs. 1,08,75,000.

26. *Excise.*—The original estimate of receipts under this head for 1891-92 amounts to Rs. 1,05,00,000, against Rs. 1,04,65,000, the revised figure for 1890-91, as it now stands. The result of the recent settlement of excise shops for 1891-92 shows an increase of more than two lakhs in "License fees" as compared with that of the last year. The estimate will be raised to Rs. 1,06,00,000, and the Provincial share to Rs. 26,50,000.

27. *Provincial rates.*—The following statement compares the receipts under his head in past years :—

	1887-88.	1888-89.	1889-90.	1890-91.	Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Public Works cess ..	38,20,000	37,98,000	39,12,000	38,94,000	40,00,000
(2) General management of Wards' Estates	1,03,000	90,000	82,000	71,000	82,000
(3) Recoveries from District Funds of the proportionate cost of establishment for collecting cess ..	3,14,000	2,68,000	3,12,000	3,55,000	3,20,000
Total ...	42,37,000	41,56,000	43,06,000	43,20,000	44,02,000

28. The latest returns submitted by district officers show an increase of about Rs. 16,000 under "Public Works Cess" collections in the first five months of the current year as compared with those of the corresponding period of last year. The actuals in 1890-91 amounted to Rs. 38,94,000. The estimate of Public Works cess for the current year will be placed at Rs. 39,25,000, and the total at Rs. 43,27,000. The recoveries from District Funds of the cost of collecting Road cess amounted to Rs. 3,55,000 in 1890-91, but as these erroneously included in some cases arrear contributions for pensions of Government officers transferred to District Boards, the original estimate of Rs. 3,20,000 for the current year has been retained.

29. *Customs.*—The estimate under this head amounts to Rs. 56,000, against Rs. 58,000, the latest estimate for 1890-91. The average of the past four years amounts to Rs. 55,000. The estimate will be retained.

30. *Assessed Taxes.*—Both the revised estimate for 1890-91 and the estimate for 1891-92, as passed by the Government of India, amount to Rs. 42,00,000. The actual receipts in 1890-91 amounted to Rs. 42,39,000, but the collections in the first five months of the current year show a decrease of Rs. 2,02,000 as compared with those of the corresponding period of last year. The decrease is mainly in Calcutta and in the Dacca Division. It would perhaps be premature to assume that the collections will not come up to the estimate of the Government of India, though it is unlikely that the amount realized last year will be obtained. The estimate of the Provincial share will accordingly stand at Rs. 21,00,000.

31. *Forests.*—The Conservator of Forests anticipates an increase of Rs. 35,000 over the sanctioned estimate in consequence of 3,000 standing sâl trees supplied to the Bengal-Nagpore Railway. The Provincial share has accordingly been raised from Rs. 3,90,000 to Rs. 4,07,000.

32. *Registration.*—The estimate under this head amounts to Rs 12,50,000, against Rs. 12,39,000, the approximate actuals of 1890-91. The actuals in the first five months of the current year show an increase of Rs. 31,000 over those of the corresponding period of last year; but looking to the prospects of the season, the Lieutenant-Governor is not sure that this rate of increase will be maintained throughout the year. The estimate will, however, be raised to Rs. 12,70,000 and the Provincial share will stand at Rs. 6,35,000.

33. *Law and Justice.—Courts of Law.*—The Government of India placed both the revised estimate for 1890-91 and the estimate for 1891-92 at Rs. 8,50,000. The receipts in 1890-91 were Rs. 8,96,000, but these included a special credit of Rs. 58,000, paid into the Purneah treasury on account of the value of Court-fee stamps. The receipts in the first five months of the current year show a decrease of Rs. 20,000 as compared with those of the corresponding period of last year. Looking to all the circumstances, the Lieutenant-Governor would place the estimate at Rs. 8,20,000.

33. *Jails.*—The original estimate under this head amounts to Rs. 11,05,000 against Rs. 8,50,000, the latest estimate for 1890-91. The receipts in the first five months of the current year show an increase of Rs. 41,000 only over those of the corresponding period of last year; and although the recent orders of the Secretary of State will lead to a larger supply of the requirements of the public consuming departments by the Jail Department, the experience of past years does not justify a provision for a larger increase than a lakh and a half over the receipts for the current year. The estimate will be placed at Rs. 10,00,000.

34. *Police.*—The latest revised estimate for 1890-91 stands at Rs. 4,50,000. The receipts during the first five months of the current year show a decrease of Rs. 31,000 as compared with those of the corresponding period of last year. The estimate of the Government of India, amounting to Rs. 4,30,000, will be retained.

35. *Medical.*—The receipts under this head in 1890-91 amounted to Rs. 1,43,000. The same figure will stand as the estimate for the current year.

36. *Scientific and other Minor Departments.*—The receipts under this head in 1890-91 amounted to Rs. 1,77,000, and in the first five months of the current year show an increase of Rs. 38,000 over those of the corresponding period of last year. Some slight increase is also anticipated from the extension of the supply of quinine from Government factory to municipal and other local dispensaries, which at present buy the drug at a higher price than is charged for the Government preparation. The estimate will be raised from Rs. 1,54,000 to Rs. 1,80,000.

37. *Superannuations.*—The estimate of receipts under this head for 1891-92 amounts to Rs. 68,000, against Rs. 1,26,000, the revised estimate for 1890-91 as it now stands. The receipts of last year comprised arrear contributions received on account of the employés of District Boards whose services had been declared to be qualifying for pension. But these contributions are subject to refunds in consequence of the recent orders of the Government of India, under which no contributions are payable by the officers of the Education Department who have been transferred to District Boards along with the schools to which they were attached The original estimate will be retained.

38. *Miscellaneous.*—The estimate of receipts amounts to Rs. 7,97,000, against Rs. 7,69,000, the approximate actuals of 1890-91. The receipts in the first five months of the current year show a decrease of nearly Rs. 45,000 as compared with those of the corresponding period of last year. Judged by this standard, the estimate might be reduced to Rs. 7,50,000. But as a sum of Rs 30,000 has just been paid by Baboo Shew Bux Bogla in aid of the proposed establishment of a veterinary school and hospital for cattle in the vicinity of Calcutta, the estimate will be placed at Rs. 7,80,000.

39. *Railways.*—The following statement compares the estimate of the Government of India with the latest estimate for 1890-91:—

	1890 91. Latest estimate	1891-92 Estimate passed by the Government of India
RECEIPTS—	Rs.	Rs.
Eastern Bengal	76,72,503	72,05,000
Other sections of the Eastern Bengal System	45,28,613	42,95,000
Total Eastern System ...	1,22,01,116	1,15,00,000
Nalhati	1,00,084	1,00,000
Tirhoot	6,19,828	51,00,000
Tirhoot and Bengal and North-Western Railways	33,37,719	
Total	1,62,58,747	1,67,00,000

	1890-91. Latest estimate.	1891-92. Estimate passed by the Government of India.
	Rs.	Rs.
EXPENDITURE—		
Eastern Bengal	31,13,055	30,25,000
Other sections of the Eastern Bengal System	23,08,998	21,50,000
Total Eastern System ...	54,22,053	51,75,000
Nalhati	78,317	86,000
Tirhoot	2,48,107	.....
Tirhoot and Bengal and North-Western Railway—		
Working expenses ...	14,53,367	20,50,000
Company's share of net receipts	*9,39,162	14,50,000
Total ...	81,41,006	87,61,000
NET RECEIPTS—		
Eastern Bengal	45,59,448	41,80,000
Other sections of the Eastern Bengal System	22,19,615	21,45,000
Total Eastern System ...	67,79,063	63,25,000
Nalhati	21,767	14,000
Tirhoot	3,71,721	16,00,000
Tirhoot and Bengal and North-Western Railway	9,45,190	
Total ...	81,17,741	79,39,000
Deduct—		
Excess of net receipts of the Eastern Bengal over the contract assignment of 30 lakhs ...	15,59,448	11,80,000
Total net receipts ...	65,58,293	67,59,000
Add—		
For loss to Provincial revenues by the transfer of the Tirhoot line to the Bengal and North-Western Railway ...	2,24,334	.....
Total Provincial Receipts ...	67,82,627	67,59,000

* This share for nine months has been adjusted under Land Revenue in the accounts of 1890-91.

The high receipts of 1890-91 were due to the influx of coaching traffic on the occasion of the Ardhodoya Joga bathing festival in the latter part of the year, which is not expected to occur in the current year. The returns from the Examiners of Accounts show but a small increase in the receipts of the Eastern Bengal System, but present more favourable results on the Tirhoot and Bengal and North-Western Railways. There are, however, no sufficient materials to justify any alteration of the estimates so as to affect the Provincial share of net receipts; but a credit for three lakhs will be taken provisionally under this head for the loss to the Provincial revenues caused by the transfer of the management of the Tirhoot line to the Bengal and North-Western Railway Company for which no provision was made in the original estimate. As has been stated in paragraph 10 above, the Government of India have been specially addressed on this point, and the Lieutenant-Governor has expressed his readiness to accept their decision as to the method in which the loss to Provincial revenues should be calculated. For the purposes of the estimate dealt with in this Resolution, it is, however, necessary to assume a definite figure, and the estimate of Provincial gross receipts has accordingly been taken, subject to the results of the reference which has been made to the Government of India, at Rs. 1,67,00,000+3,00,000—11,80,000=Rs. 1,58,20,000.

40. *Irrigation, Major Works.*—The latest revised estimate for 1890-91 amounts to Rs. 13,47,000, and the estimate for the current year Rs. 14,19,000.

The receipts in the first three months of the current year show an improvement of Rs. 33,000 over those of the corresponding period of last year. The estimate will be retained.

41. *Civil Works.*—The average ordinary receipts of the Public Works Department amount to Rs. 1,50,000. A special credit for Rs. 80,000 has been allowed under this head on account of the contribution payable by the Darjeeling-Himalayan Railway Company towards the maintenance of the Hill Cart Road out of their surplus profits for the two years ending 30th June 1891. The estimate for 1891-92 therefore stands at Rs. 2,30,000.

EXPENDITURE.

42. *Land Revenue.*—The original estimate of the Local Government amounts to Rs. 38,36,000, which has been raised by the Government of India by Rs. 72,000 to provide for increased expenditure under survey and settlement charges. The estimate has further been raised by Rs. 78,000, being the 2 per cent. on collections from Government estates for sanitary improvements. The estimate now stands at Rs. 39,86,000.

43. *Salt.*—The estimate under this head, amounting to Rs. 31,000, has been raised by Rs. 21,994, being the amount of regrant of the unspent allotment sanctioned last year for the purchase of Kilby's salt-weighing scales in Calcutta. The total grant will stand at Rs. 52,000.

44. *Excise.*—The Government of India have adopted the estimate under this head as passed by the Local Government, amounting to Rs. 6,81,000. The estimate includes the necessary provision for the salary of 21 Deputy Collectors now employed on special Excise duty in Bengal. There is, however, no provision for the travelling allowance and other charges of the two Deputy Collectors employed as Inspectors of Excise, and for other small increases of establishments sanctioned in the several districts. The establishment of the Excise Department is under revision, but pending final orders the estimate will be placed at Rs. 6,88,000 to meet the new charges mentioned above. The Provincial share will stand at Rs. 1,72,000.

45. *Assessed Taxes.*—The estimate under this head provides for the salary of a separate Collector of Income-tax in Calcutta. As there is no probability of the new appointment being made during the current year, the estimate will be reduced from Rs. 1,98,000 to Rs. 1,93,000. The Provincial share will stand at Rs. 97,000.

46. *Forests.*—The Government of India have raised the original estimate under this head by Rs. 15,000 to provide for changes in the staff sanctioned by the Secretary of State. The total grant stands at Rs. 4,69,000. The Conservator has asked for the regrant of Rs. 14,000 for the cost of a steamer for the Sunderbuns Division, which was provided for in last year's budget, but which could not be utilized in that year, as the Marine Department could not comply with the requisition. The Provincial grant will be raised from Rs. 2,35,000 to Rs. 2,41,000.

47. *Interest on Ordinary Debt.*—The estimate of loans and advances sanctioned by the Government of India places Rs. 25,06,000 at the disposal of the Local Government, including the opening balance of 1890-91, and provides for net outgoings of Rs. 7,79,000. The closing balance at the end of the year is thus estimated at Rs. 32,85,000, and the mean balance at Rs. 28,95,000. Interest at 4 per cent. on this amounts to Rs. 1,15,800, and Rs. 1,16,000 has been taken as the amount payable to the Government of India during the current year. Pending the submission of revised estimates for the current year which are under preparation, the original estimate will be retained.

48. *Law and Justice, Courts of Law.*—The estimate passed by the Government of India amounts to Rs. 85,05,000, against Rs. 82,39,000, the latest estimate for 1890-91. The estimate for the current year includes the following provisions:—

	Rs.
6 Additional Subordinate Judges, 2 on Rs. 800 and 4 on Rs. 600	48,000
55 Additional Munsifs (5 on Rs 400, 10 on Rs. 300, 15 on Rs. 250 and 25 on Rs. 200)	1,65,000
Establishment of Additional Subordinate Judges	6,000
Ditto ditto Munsifs	36,000
Contract contingencies of ditto	5,000
For improvement of the ministerial establishment of Civil Courts	50,000
Fifth Judge of the Calcutta Small Cause Court	12,000

It has been decided to sanction four extra Subordinate Judges, or one in addition to the three now temporarily employed, of which one officer will be in the second grade on Rs. 800, and the other three in the third grade on Rs. 600 each per mensem. The annual cost will be Rs. 31,200. A reduction of Rs. 16,800 will therefore be made under this sub-head. A reduction of Rs. 4,000 will also be made on account of establishment of the two Additional Subordinate Judges not sanctioned by the Government of India. As regards additional Munsifs, the Government of India have decided to sanction the full number but to place them in the following grades:—

		Now employed.	New appointments sanctioned.
First grade	... ...	(400)—75	...
Second „	... ...	(300)—70	5
Third „	... ...	(250)—65	10
Fourth „	... ...	(200)—25	40
	Total ...	235	55

The salary of the 55 officers sanctioned by the Government of India amounts to Rs. 1,44,000, against Rs. 1,65,000 provided for in the budget. A reduction of Rs. 21,000 will be made on this account. The Extra Small Cause Court Judge, Calcutta, temporarily sanctioned, is still employed in the Court, and no saving can be expected on this account. Final orders have since been passed regarding the improvement of the ministerial establishment of the Civil Courts recommended by Messrs. Stevens and Toynbee, and it has been decided that Rs. 5,000 will be sufficient provision to make on this account during the current year. Taking these reductions into account, the Lieutenant-Governor considers that Rs. 84,20,000 may fairly be taken as the revised estimate for the current year.

49. *Jails.*—The estimate passed by the Government of India amounts to Rs. 21,96,000, against Rs. 20,40,000, the latest estimate for 1890-91. The estimates of receipts and expenditure under this head are compared below with the actuals of the preceding years—

		1887-88.	1888-89.	1889-90.	Latest Estimate.	Budget Estimate.	Estimate now proposed.
					1890-91.	1891-92.	1891-92.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails ...	Receipts ...	4,000	8,000	2,000	3,000	5,000	5,000
	Expenditure ...	10,02,000	11,47,000	13,15,000	12,52,000	12,96,000	13,80,000
	Net Expenditure ...	9,98,000	11,39,000	13,13,000	12,49,000	12,91,000	13,75 000
Manufactures .	Receipts ...	7,06,000	7,67,000	8,57,000	8,47,000	11,00,000	9,95,000
	Expenditure ...	5,29,000	6,49,000	5,84,000	7,88,000	9 00,000	8,30,000
	Net Receipts ...	1,77,000	1,18,000	2,73,000	59,000	2,00,000	1,65,000

The estimate provides for a net expenditure of Rs. 12,91,000 under Jails and for net receipts of Rs. 2,00,000 from Jail manufactures. Looking, however, to the great increase of jail population that has taken place during the last six months, the Lieutenant-Governor thinks it will be necessary to raise the net grant for Jails to Rs. 13,75,000, a net credit for Rs. 1,65,000 being taken on account of the proceeds of Jail manufactures as shown in the last column of the table above. The estimate of expenditure on Jails and Manufactures together will thus amount to Rs. (13,80,000 + 8,30,000 =) 22,10,000. But this will be raised by Rs. 700 to meet the cost of constructing a latrine for the convicts employed at the Presidency Jail Press, and reduced by Rs. 3,757, the amount made over to the Public Works Department for the construction of a corrugated iron shed at that Jail. The grant for the year will stand at Rs. 22,07,000.

50. *Police.*—The estimate of the Government of India, amounting to Rs. 53,33,000, has been raised by Rs. 1,30,000 to provide for the following

charges recently sanctioned for the improvement of the police on the recommendation of the Police Commission:—

(*a*) Raising the pay of the constables in the Presidency, Burdwan, Rajshahye, Dacca, and Chittagong Divisions from Rs. 6 to Rs. 7 each per mensem.

(*b*) Granting a free kit and increasing the clothing allowance.

(*c*) Abolishing deductions for superannuation fund.

The grant will stand at Rs. 54,63,000, which will be exclusive of any new charges for the Lushai country to be met from any special allotment for the purpose. An estimate of these charges is under consideration.

51. *Marine.*—The latest estimate under this head for 1890-91, amounting to Rs. 9,40,000, includes grants of Rs. 20,000 to each of the Balasore and Cuttack and Pooree Port Funds. The original estimate for the current year is Rs. 8,78,000, and includes a grant of Rs. 10,000 to the Port Funds. This estimate will be raised by Rs. 12,000 to meet the cost of the repairs of the yacht *Rhotas* which have not been fully provided for in the budget. The revised estimate will then stand at Rs. 8,90,000.

52. *Education.*—The estimate under this head, amounting to Rs. 24,94,000, has been reduced by Rs. 6,684, and a corresponding grant has been made to the Public Works Department for additions and alterations to the Darjeeling, Dumka, and Khulna Zillah School buildings, and for the repairs to the Goluckpore house at Bankipore for the Patna Survey School. Against this reduction an additional grant of about Rs. 8,000 has been made for regrants of undrawn building grants for 1890-91. The total grant now stands at Rs. 24,95,000.

53. *Medical.*—The estimate passed by the Government of India will be raised by Rs. 2,000 for the establishment of an out-door dispensary for the Campbell Medical Hospital. The revised estimate will stand at Rs. 15,53,000.

54. *Scientific and other Minor Departments.*—The estimate under this head has been reduced by Rs. 4,789, and a corresponding grant has been sanctioned to the Public Works Department for the completion of the quarters of the Curator of the Herbarium in the Royal Botanic Garden at Sibpur. On the other hand, the Government of India having discontinued their grant of Rs. 2,500 on account of sericultural experiments in Bengal, the amount has been made good by a corresponding grant from the Provincial revenues. A special grant of Rs. 5,000 will also be made for the inprovement of the roads and walks in the Botanic Garden. The estimate now stands at Rs. 3,10,000.

55. *Superannuations.*—The estimate under this head amounts to Rs. 15,43,000. The actual charges in past years amounted to—

		Rs.	Increase. Rs.	Rs.
1886-87	... ...	12,68,000	...	
1887-88	... ...	12,80,000	12,000	
1888-89	... ...	13,70,000	90,000	
1889-90	... ...	14,36,000	66,000	
1890-91	... ...	15,14,000	78,000	
1891-92	... ... (estimate)	15,43,000	——	2,46,000

The increase in the last four years amounted to Rs. 2,46,000, or an average of Rs. 61,000 a year. The actuals in the first five months of the current year show an increase of Rs. 41,000 over those of the corresponding period of last year, and justify the estimate being raised to (Rs. 15,14,000 + 61,000=) Rs. 15,75,000.

56. *Construction of Railways.*—An additional grant of Rs. 6,856 has been sanctioned for the erection of certain bridges and embankments for the safety of the Kaunia-Dhurla State Railway line, which has raised the estimate from Rs. 5,000 to Rs. 12,000.

57. *Minor Works and Navigation by Public Works Department.*—An additional grant of Rs. 80,000 has been sanctioned to the Public Works Department to meet the cost of the following urgent works—(1) Godagari road embankment; (2) removing embankments on the right bank of the Damuda; (3) tug for the Midnapore Canal; (4) survey of Gogra river; and (5) construction of a retired line for the safety of the Chumparun embankment. A transfer of Rs. 14,000 has also been made from Major to Minor Works, and the estimate now stands at Rs. 17,87,000.

58. *Civil Works.*—The grant for Provincial Civil Works for the current year was originally fixed at Rs. 37,00,000, and the preliminary budget was prepared for that sum, but subsequently in a letter from the Public Works Department of this Government, No. 540A., dated the 20th February 1891, the Public Works Department of the Government of India were requested to raise the estimate by Rs. 3,17,000, being the proceeds of a portion of the site of the Custom House buildings sold to the East Indian Railway Company and credited to Provincial revenues in the accounts of 1890-91, on the distinct understanding that the amount would be spent on the erection of a new building for the Calcutta Collectorate and for the improvement of the Custom House. The amount was also included in the statement of alterations in the estimates submitted to the Finance and Commerce Department in this Department letter No. 1299, dated the 9th March 1891. The works have already been taken in hand, and the amount will be placed at the disposal of the Public Works Department. A further grant of Rs. 2,00,000 will be required for the extension of the Park Street cemetery in Calcutta, the construction of a Veterinary School and Hospital, the building of a combined zillah and Bhutea school at Darjeeling and other urgent unforeseen charges not provided for in the estimate. This and other small additions already made have raised the grant to Rs. 43,00,000, thus—

	Rs.	Rs.
As provided in the estimate of the Government of India		37,00,000
Add—		
For the construction of a subsidiary jail at Thakoorgaon in Dinagepore	5,000	
For the completion of the quarters of the Curator of the Botanic Garden, Sibpur ...	4,789	
For additions and alterations to the Darjeeling zillah school building ...	1,448	
For additions and alterations to the Dumka zillah school building	276	
For the construction of a new building for Khulna zillah school	3,360	
For the repairs to the Goluckpore House at Bankipore for the accommodation of the Patna Survey school	1,600	
For the construction of a corrugated iron shed in the Alipore Jail	3,757	
For the purchase of a building for the accommodation of the Deputy Superintendent, Lock Hospital, Alipore	2,000	
For the construction of the Calcutta Collectorate, &c.	3,17,000	
For construction of Lebong Road ...	25,000	
For Terai Section of Hill Cart Road, Darjeeling	10,000	
For Durbar Hall, Darjeeling	15,000	
For increase to stock	5,000	
For minor works, Jails	10,000	
For the extension of Park Street cemetery and other works	2,00,000	
		6,04,230
	Total	43,04,230
Deduct—		
Amount transferred to the District Board of Hooghly for the completion of the bridge over the Kunti Khall on the Grand Trunk road at Mugrah		3,800
	Total ...	43,00,430
or in round numbers ...		43,00,000

59. *Contributions.*—The grants made to several District Boards to establish equilibrium between the receipts and charges transferred to their management amount to Rs. 4,44,735, and the special grants made to certain Boards for the

maintenance of roads transferred to their charge amount to Rs. 2,45,720. The following further grants have also been sanctioned for the current year:—

	Rs.	Rs.
District Board, Hooghly, for a bridge ...	3,800	
Ditto, Julpigoree, for roads ...	14,000	
Ditto, Balasore, for roads	8,200	
Ditto, Gya, for the support of the Arwal dispensary	600	
District Board, 24-Pergunnahs, for the erection of the Diamond Harbour dispensary ...	3,500	
District Board, Jessore, for arrears of contribution not drawn	21,494	
District Board, Shahabad, for Government share of the cost of cess revaluations	851	
District Board, Moorshedabad, for Government share of the cost of cess revaluations ...	1,853	
District Board, 24-Pergunnahs, for the Diamond Harbour Road subject to reduction of Rs. 6,000 a year from the fixed grant for the next 5 years	30,000	
		84,298

The grants to the District Road Funds amount to Rs. 8,148 and to the non-cess districts Rs. 59,000. These make a total of Rs. 8,41,901; and as some provision is necessary to meet unforeseen demands, such as the payment of arrears of contribution, the estimate under this head has been raised from Rs. 8,30,000 to Rs. 8,67,000.

60. *Closing balance.*—According to the estimate passed by the Government of India, it was expected that the year would close with a credit balance of Rs. 31,47,600. According to the estimate now adopted, the closing balance will be Rs. 25,16,000, against an opening balance of the year amounting to Rs. 33,77,000.

61. The following statement shows in a compact form the result of the operations of the five years' contract which expires with the current year, and their effect on the Provincial revenues of Bengal:—

Receipts in thousands of rupees.									Outgoings in thousands of rupees.							
Contract assignments.			Actuals of three years, 1887-88 to 1889-90.	Latest estimate, 1890-91.	Estimate, 1891-92.	Total of five years.	Net result, more (+) or less (—).	Budget heads.	Contract assignments.			Actuals of three years, 1887-88 to 1889-90.	Latest estimate, 1890-91.	Estimate, 1891-92.	Total for five years.	Net result, more (+) or less (—).
Annual.	For three years.	For five years.							Annual.	For three years.	For five years.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,91,71	8,75,13	14,58,55	9,06,38	3,09,06	3,10,99	15,26,43	+67,88	Principal heads of revenue.	53,15	1,59,45	2,65,75	1,72,65	61,77	65,10	2,99,52	(+)33,77
...	..	.....	.....	.....	31	31	+31	Adjustments ...	6,89	20,67	34,45	5,81	21,80	.....	27,61	(—)6,84
73	2,19	3,65	2,68	91	1,74	5,33	+1,68	Interest	.....	... .	.....	1,13	83	1,16	3,12	(+)3,12
..		.. ...	3	1	1	5	+5	Telegraphs ...	1	3	5	3	1	1	5	.
39,40	1,18,20	1,97,00	1,12,42	40,11	40,36	1,93,89	—4,11	Civil Department .	2,18,65	6,55,95	10,93,25	6,50,70	2,25 05	2,29,33	11,05,08	(+)11 83
9,09	27,27	45,45	29,86	11,89	9,84	51,59	+6,14	Miscellaneous ..	26,61	79,83	1,33,05	79,72	28,91	28,22	1,36,85	(+)3,80
...	.	.....	.....	.....	.....	.....	.. ...	Famine relief	. .	. .	.....	1,89	13	5	2,07	(+)2,07
	.. .	.....	.....	.....	... ..	.....	... .	Construction of railways.	..	... ..	.. .	—12	13	12	13	(+)13
1,00,19	3,00,57	5,00,95	3,55,12	1,49,24	1,58,20	6,62,56	+1,61,61	Railways (Revenue Account).	87,63	2,62,89	4,38,15	2,80,38	1,08,68	1,25,38	5,14,44	(+)76,29
22,74	68,22	1,13,70	68,44	22,85	23,42	1,14,71	+1,01	Irrigation (Revenue Account).	45,69	1,37,07	2,28,45	1,57,14	52,48	56,02	2,65,64	(+)37,19
7,50	22,50	37,50	14,47	7,36	4,59	26,42	—11,08	Civil works	31,14	93,42	1,55,70	1,01,36	35,70	44,01	1,81,07	(+)25,37
		.....	..	...		.....	. . .	Contributions ...	1,50	4 77	7,95	21,94	8,94	8,67	39,55	(+)31,60
4,71,36	14,14,08	23,56,80	14,89,40	5,41,43	5,49,46	25,80,29	+2,23,49	Total .	4,71,36	14,14,08	23,56,80	14,72,63	5,44,43	5,58,07	25,75,13	(+)2,18,88
.. ...	.....	.....	.....	... .	... ..	. . .	.....	Surplus (+) or deficit (—).	... .	.....	.....	(+)16,77	(—)3,00	(—)8,61	(+)5,16	....

62 The result of the first three years, of which the accounts have been finally closed, shows a net improvement of Rs. 37,06,000 under Railways (Revenue Account), of Rs. 18,05,000 under Revenue Heads, and of Rs. 2,70,000 under Miscellaneous; while the net expenditure on Civil Works and Irrigation exceeded the contract assignment by Rs. 15,97,000 and Rs. 19,85,000 respectively, exclusive of the grants made to District Boards amounting to Rs. 3,59,000 for maintenance of provincial roads transferred to their management. In Civil Departments the net increase of expenditure on General administration was Rs. 49,000; on Judicial Courts, Rs. 1,02,000; Jails, Rs. 2,35,000; Police, Rs 17,08,000; Marine, Rs. 6,04,000; and Medical, Rs. 1,01,000. Against these increases there has been a net decrease of Rs. 26,64,000 under Education, of which about Rs. 3,00,000 represent a real improvement in receipts, and the

balance, Rs. 23,64,000, is more than counterbalanced by grants to the District Boards concerned.

Against the large increase under Irrigation, Police and Marine, the Government of Bengal received grants-in-aid of Rs. 5,40,000, Rs. 3,23,000 and Rs. 1,91,000 respectively from Imperial Revenues, while a sum of Rs. 1,89,000 was spent on Famine relief without any assignment. The net result of the three years was an improvement of Rs. 16,77,000 over the contract assignment, and the balance at the disposal of the Provincial Government rose from Rs. 20,00,000 on 1st April 1888 to Rs. 36,77,000 on the 31st March 1890.

63. The accounts of the last two years have been unduly swollen by the inclusion of the transactions of the Bengal and North-Western Railway from 1st July 1890, and the provision for the payment of its net receipts to the Directors of that railway. The net gain to the Provincial Government from Railways in these two years amounted to Rs. 48,26,000—Rs. 9,39,000=Rs. 38,87,000, over the contract assignment; and of Rs. 16,06,000 in revenue heads. But the excess expenditure on Civil heads amounted to Rs. 15,41,000; on Irrigation Works Rs. 16,33,000; on Civil Works Rs. 20,48,000; and Miscellaneous Rs. 36,000. The grants to local funds amounted to Rs. 14,43,000 in excess of the assignment provided for in the contract between Imperial and Provincial, and the net result of the two years' transactions is a reduction of the Provincial balance by Rs. 11,61,000. The net improvement in five years amounts to Rs. 5,16,000.

ORDER.—Ordered that a copy of this Resolution be submitted to the Government of India, Department of Finance and Commerce, for information.

Ordered also that a copy of the above Resolution be forwarded to the Board of Revenue; to all Commissioners of Divisions; to the Accountant-General; to the Inspectors-General of Civil Hospitals, Police, Jails, and Registration; to the Directors of Public Instruction and Land Records and Agriculture; to the Conservator of Forests; to the Port Officer, Calcutta; to the Superintendents of Royal Botanic Garden, Calcutta, and Government Printing, Bengal, and to all Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secy. to the Govt. of Bengal.

No.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 29th October 1891.

W. LeB.—Reg. No. 5112C—396—30-10-91.

EXCLUDED LOCAL FUNDS FOR 1891-92.

No. 18BT, dated Fort William, the 18th March 1891.

Memo. by—C. R. KIERNANDER, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

459

(3)

ESTIMATE

EXCLUDED

Names of Funds.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals 12 months ending 30th November 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Abstract of Receipts.											
Opening balance ...	1,91,701	1,68,054						1,68,054		1,73,816	1,67,470
Police Funds.											
Railway Police clothing	3,745	2,500	2,451	1,207	3,658	56	.....	3,000	2,556	2,556	2,556
Marine Funds.											
Hospital Port Dues, Calcutta	60,098	62,250	24,293	37,950	62,243	.....	1,750	62,000	60,500	60,500	60,500
Balasore Port	12,709	23,070	11,388	1,285	12,673	.....	15,300	23,000	2,770	7,770	7,770
Cuttack Port	6,007	25,010	2,084	4,962	7,046	.....	13,000	27,000	7,010	12,010	12,010
Pooree Port	.....	.....	.....	.....	.....	430	.....	500	430	430	430
Total ...	78,814	1,10,330	37,765	44,197	81,962	430	30,050	1,12,500	70,710	80,710	80,710
Education Funds.											
Judu Nath Mukerjee's Scholarship	.....	.....	.....	.....	.....	840	.....	1,000	840	840	840
Hindu College	5,213	5,226	11	5,260	5,271	.....	.....	5,000	6,577	5,226	5,226
Durga Churn Laha's Scholarship	3,014	3,032	987	2,027	3,014	.....	.....	3,000	3,012	3,032	3,032
Jogiara Estate	1,200	1,229	600	600	1,200	.....	29	1,000	2,139	1,200	1,200
Vizianagram Scholarship	.....	.....	.....	8	8	.....	.....	.....	.....	.....	
Khund Mehal School...	2,530	1,500	711	2,011	2,722	2,572	.....	3,000	4,072	4,072	4,072
Total ...	11,957	10,987	2,309	9,906	12,215	3,412	29	13,000	16,640	14,370	14,370
Medical and Charitable Funds.											
Pilgrims' Lodging-house	19,854	24,585	1,484	21,114	22,598	3,881	.....	26,000	28,466	28,466	28,466
Balasore Pilgrims' Hospital	1,220	1,150	497	345	842	5	.....	1,000	1,155	1,155	1,155
Chonee Lal Seal's Dispensary	2,000	2,000	.....	2,000	2,000	.....	.....	2,000	2,000	2,000	2,000
Unnochutter	6,046	5,752	2,864	4,069	6,933	.....	.....	6,000	5,752	5,752	5,752
Total ...	29,120	33,487	4,845	27,528	32,373	3,886	.....	35,000	37,373	37,373	37,373
Public Works Funds.											
Khund Mehal Road ...	3,657	4,088	49	1,799	1,848	112	.....	4,000	4,200	4,200	4,200
Darjeeling Improvement	26,651	26,700	16,655	10,110	26,765	.....	1,000	27,000	25,700	25,700	25,700
Juggernath Road ...	5,089	1,810	289	5,406	5,695	2,270	.....	6,000	4,080	4,080	4,080
Wahabee Fund ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	..
Total ...	35,397	32,598	16,993	17,315	34,308	2,382	1,000	37,000	33,980	33,980	33,980
Miscellaneous Funds.											
Mohomedan Burial Board	250	5,412	250	2,824	3,074	226	.....	5,500	5,638	5,638	5,748
Zoological Gardens ...	37,634	36,925	14,562	23,325	37,887	67	....	38,000	36,980	36,992	36,992
Burial Board	11,564	14,200	2,385	19,326	21,711	.....	3,213	22,000	10,987	10,987	10,987
Mohsin Endowment ...	1,31,565	1,13,380	41,280	90,988	1,32,268	1,182	.....	1,13,000	70,786	1,14,562	1,14,562
Total ...	1,81,013	1,69,917	58,477	1,36,463	1,94,940	1,475	3,213	1,78,500	1,24,391	1,68,179	1,68,284
Cantonments.											
Cuttack Cantonment	3,942	4,425	1,324	2,259	3,583	111	.....	4,590	4,536	4,536	4,536
Alipore ,, .	2,196	2,260	713	1,515	2,228	.....	30	2,230	2,230	2,230	2,230
Dum-Dum ,, ...	8,226	8,220	2,779	4,913	7,692	890	.....	8,210	9,110	9,110	9,110
Barrackpur ,, ..	17,189	18,606	5,501	10,918	16,419	....	1,430	18,432	17,176	17,176	17,176
Darjeeling ,, ...	2,267	1,854	958	1,059	2,017	1,155	.....	1,450	3,009	3,009	3,009
Buxa ,, ...	2,241	1,882	922	1,181	2,103	... ..	99	1,882	1,783	1,783	1,783
Dorunda ,, ...	1,537	2,410	686	1,283	1,969	.....	217	2,254	2,193	2,193	2,193
Dinapur ,, ...	18,227	16,193	9,044	6,534	15,578	.....	448	15,853	15,745	15,745	15,745
Total ...	55,827	55,850	21,927	29,662	51,589	2,156	2,224	54,970	55,782	55,782	55,782
Total Receipts ...	3,95,873	4,15,669	1,44,767	2,66,278	4,11,045	13,797	36,516	4,33,970	3,41,432	3,92,950	3,93,055
Grand Total ...	5,87,574	5,83,723				22,719		6,02,024		5,66,766	5,60,525

460

FOR 1891-92.

LOCAL FUNDS.

Names of Funds.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th November 1890.			Increase.	Decrease.	Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.
			Last four months of 1889-90.	First eight months of 1890-91.	Total.				Proposed by Local Officers.	Revised by Accountant-General.	
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police Funds.											
Railway Police clothing	3,632	2,400	1,641	1,743	3,384	.....	.....	3,000	2,400	2,400	2,400
Marine Funds											
Hospital Port Dues, Calcutta	59,349	53,400	33,788	23,001	56,789	8,100	.....	59,000	25,455	61,500	61,500
Balasore Port	17,162	16,748	5,326	8,615	13,941	.....	91	16,000	16,657	16,657	17,257
Cuttack Port	8,954	9,503	2,732	5,868	8,600	.....	670	9,000	7,783	8,833	8,833
Pooree Port	.....	.....	.....	.....	.....	755	.....	700	755	755	755
Total ...	85,465	79,651	41,846	37,484	79,330	8,855	701	84,700	50,650	87,745	88,345
Education Funds.											
Jadu Nath Mukerjee's Scholarship	.....	.....	.....	76	76	840	.....	1,000	840	840	840
Hindu College	4,924	4,955	1,674	6,206	7,880	.....	.....	5,000	4,920	4,955	4,955
Durga Churn Laha's Scholarship	3,014	3,037	1,118	1,932	3,050	.....	.....	3,000	3,012	3,037	3,037
Jogiara Estate	967	1,000	348	639	987	.....	16	1,000	984	984	984
Vizianagram Scholarship	996	1,818	294	595	889	.....	.....	2,000	1,800	1,818	1,818
Khund Mehal School...	2,817	3,070	1,158	1,677	2,835	2	.....	3,000	3,072	3,072	3,072
Total ...	12,718	13,880	4,592	11,125	15,717	842	16	15,000	14,628	14,706	14,706
Medical and Charitable Funds.											
Pilgrims' Lodging-house	26,364	23,103	4,415	10,401	14,816	6,365	.....	27,000	29,473	29,473	29,723
Balasore Pilgrims' Hospital	1,099	1,040	503	583	1,086	.....	.....	1,000	1,040	1,040	1,040
Chonee Lal Seal's Dispensary	1,427	2,000	652	1,797	2,449	.....	.....	2,000	2,000	2,000	2,000
Unnochutter	5,743	5,900	2,094	3,637	5,731	.....	8	6,000	5,892	5,892	5,892
Total ...	34,633	32,048	7,664	16,418	24,082	6,365	8	36,000	38,405	38,405	38,655
Public Works Funds.											
Khund Mehal Road ...	10,304	4,780	2,873	2,025	4,898	.....	476	5,000	4,304	4,304	4,304
Darjeeling Improvement	28,081	34,045	13,750	11,066	24,816	.....	7,850	28,000	26,195	26,195	26,195
Juggernath Road ...	7,660	1,422	105	1,519	1,624	2,471	.....	4,000	3,893	3,893	3,893
Wahabee Fund ...	5,412	.....	5,070	5,725	10,795	.....	.....	10,725	.....	.....	1,570
Total ...	51,547	40,247	21,798	20,335	42,133	2,471	8,326	47,725	34,392	34,392	35,962
Miscellaneous Funds.											
Mahomedan Burial Board	317	5,412	317	941	1,158	264	.....	5,500	5,638	5,676	5,676
Zoological Gardens ...	46,289	39,300	15,370	20,059	35,429	.....	1,120	39,000	38,180	38,180	38,180
Burial Board	12,654	14,170	2,337	11,129	13,466	.....	3,183	14,000	10,987	10,987	10,987
Mohsin Endowment ...	1,15,503	1,38,293	53,514	65,241	1,18,755	.....	12,326	1,20,000	1,13,347	1,25,967	1,35,267
Total ...	1,74,763	1,97,175	71,538	97,370	1,68,908	264	16,629	1,78,500	1,68,152	1,80,810	1,90,110
Cantonments.											
Cuttack Cantonment ...	5,651	4,939	1,571	2,605	4,176	.....	418	4,521	4,521	4,521	4,521
Alipur ,, ...	2,337	2,415	751	1,546	2,297	.....	.....	2,415	2,415	2,415	2,415
Dum-Dum ,, ...	9,276	11,151	3,719	6,108	9,827	.....	1,347	11,016	9,065	9,804	9,804
Barrackpur ,, ...	17,173	20,993	5,990	9,859	15,849	.....	4,831	19,391	16,162	16,162	16,162
Darjeeling ,, ...	1,984	2,041	823	1,324	2,147	929	.....	2,066	2,970	2,970	2,970
Buxa ,, ..	1,984	1,859	601	1,237	1,838	.....	.....	1,859	1,859	1,859	1,859
Dorunda ,, ..	1 409	2,396	408	2,292	2,760	104	.....	3,436	2,500	2,500	2,500
Dinapur ,, ...	16,948	13,093	10,982	9,306	29,288	2,990	.....	18,579	16,083	16,083	16,083
Total ...	56,762	58,887	24,905	34,277	59,182	4,023	6,596	63,283	55,575	56,314	56,314
Total Expenditure ...	4,19,520	4,24,288	1,73,984	2,18,752	3,92,736	22,820	32,836	4,28,208	3,64,202	4,14,772	4,29,492
Closing Balance ...	1,68,054	1,59,435	.....	.....	.....	.....	.....	1,73,816	.....	1,51,994	1,34,033
Grand Total ...	5,87,574	5,83,723	.....	.....	.....	9,516		6,02,024		5,66,766	5,63,525

461

ESTIMATE

EXCLUDED

POLICE

Receipts.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th November 1890. Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Railway Police Clothing.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,061	1,164				1,164		1,164	1,164
Miscellaneous Receipts.									
Annual grant at Rs. 8 for each man ...	3,745	1,935	2,451	1,207	3,658		1,992	1,992	1,992
Value of greatcoats		385					384	384	384
Sale-proceeds of old clothing		30					30	30	30
Other receipts		150					150	150	150
Total	3,745	2,500	2,451	1,207	3,658	3,000	2,556	2,556	2,556
GRAND TOTAL	4,796	3,664				4,164		3,720	3,720

Estimate of the Assistant Inspector-General, Railway Police, reproduced. The increase is explained to be due to the entertainment of an additional sub-inspector for the Bengal Nagpore Railway.

MARINE

Hospital Port Dues, Calcutta.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	87,030	87,779				87,779		90,779	90,779
Hospital port dues	60,098	62,250	24,293	37,950	62,243	62,000	60,500	60,500	60,500
GRAND TOTAL ...	1,47,128	1,50,029				1,49,779		1,51,279	1,51,279

Estimate of the Port Officer of Calcutta.

Balasore Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	(—)6,661	(—)11,114				(—)11,114		(—)4,114	(—)4,114
Port dues on vessels	2,689	2,978					2,689	2,689	2,689
Contribution from Government	10,000	20,000					.....	5,000*	5,000
Fees, fines, and forfeitures	.....	... ..					.....	.....	.....
Mooring fees	... ..	.....					.....	.....	.....
Miscellaneous receipts	... ..	20					20	20	20
Registration fee	14	.....	11,388	1,285	12,673		.....	.....	.....
Discharge fees	1	.....					.....	.....	.....
Salvage fees	... ..	.....					.....	.....	.....
Sale of charts	.....	.....					.....	.....	.....
Sale proceeds of unclaimed wrecked property.	1	22					11	11	11
Other receipts	4	50					50	50	50
Total ...	12,709	23,070	11,388	1,285	12,673	23,000	2,770	7,770	7,770
GRAND TOTAL ..	6,049	11,956				11,886		3,656	3,656

* Out of Rs. 10,000 sanctioned in Marine Resolution as contributions to Port Funds, forwarded with endorsement No. F $\frac{1-2}{30}$, dated 31st December 1890.

462

FOR 1891-92.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th November 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Railway Police Clothing.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	23	.....	.....	.....		23	23	23
Cost of clothing purchased ... . Washing old clothing and conveyance charges. Miscellaneous	3,632	2,377	1,641	.....	.....		2,377	2,377*	2,377
Total	3,632	2,400	1,641	1,743	3,384	3,000	2,400	2,400	2,400
Closing balance	1,164	1,264				1,164		1,320	1,320
Grand Total ..	4,796	3,664				4,164		3,720	3,720

* Estimate of the Assistant Inspector-General, Government Railway Police.

FUNDS.

Hospital Port Dues, Calcutta.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	... ..	.....	.....	427	427		.....	500	500
Percentage for treasury establishments	389	540	389	.....	389		.....	545	545
Charges for sick seamen sent to hospital and lunatic asylum	35,035	27,000	25,406	7,197	32,603		.....	35,000*	35,000
Health Officer, including house allowance	15,887	15,600	6,198	9,309	15,507		15,600	15,600	15,600
Inspector		960					960	960	960
Clerks		480					480	480	480
Servants		84					84	84	84
Steam launch relief and dinghee ..	5,408	1,435	811	3,547	4,358		1,435	1,435	1,435
Crew for Health Officer's bowlie ...		792					792	792	792
Bheestie		35					35	35	35
Doolie-bearers		1,584					1,584	1,584	1,584
Travelling allowance	.....	... .	.....	.....	.....		.....	... ..	.....
Cost of medical stores	.....	.....	.....	.....	.....		.....	.....	.....
Office and house-rent	540	540	180	360	540		540	540 †	540
Dinghee-hire	.....	.....	.. .	.....	.....		... ..	.....	.....
Postage charges	10	12	10	. ..	10		12	12	12
Office contingencies	56	320	56	38	94		320	320	320
Petty construction and repairs	.....	995	....	.....	.....		615	615	615
Miscellaneous	406	61	7	877	870		36	36	36
Cost of coal and firewood for steam launch	...	1,512					1,512	1,512	1,512
Repairs of steam launch, bowlie, and pansy	.. .	1,000	...	.. ...	.....		1,000	1,000	1,000
Dockyard services and supplies	1,618	450	745	1,246	1,991		450	450	450
Total .	59,349	53,400	33,788	23,001	56,789	59,000	25,455	61,500	61,500
Closing balance ...	87,779	96,629				90,779		89,779	89,779
Grand Total ...	1,47,128	1,50,029				1,49,779		1,51,279	1,51,279

* Estimated with reference to the actuals of 1889-90.
† Estimate of the Health Officer of the Port of Calcutta.

Balasore Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	443	.....					... .	.....	.....
Percentage for treasury establishments	95	87					95	95	95
Port Establishment.									
Port Officer	3,600	3,600					3,600	3,600	4,200
Clerks	1,544	... .					.....	.....	.....
Servants		264					264	264	264
Contingencies...	84	93					90	90	90
Travelling allowances	59	228					228	228	228
Postage charges	.....	90					90	90	90
Office and ground rent	.....	... ..					.....	.....	... ..
Municipal rates and taxes	.....	.....					.....	.....	.....
Petty construction and repairs	.....	285					285	285	285
Cost of medical stores	31	.....					.....	.....	.....
Vessels and boats	.....	... ..					.....	.....	.....
Establishment	.....	1,284					1,284	1,284	1,284
Stores	1,670						.....	.....	.....
Repairs	240						.....	.....	.....
Medical stores...	.....								
Contingencies	.....	7,200					7,200	7,200	7,200
Dockyard services and supplies	5,158								
Fees for inspecting steam-launch ...	.....								
Miscellaneous	244								
Pensions	141	135					135	135	135
Gratuities	.....	.....					.....	.....	.....
Light-house—									
Establishment	3,206	3,432					3,336	3,336	3,336
Contingencies	.....	50					50	50	50
Other stores	.....	.....					.....	.....	.....
Public Works—									
Original works	524	.....					.....	.....	.....
Repairs	123	.....					.....	.....	.....
Total	17,162	16,748	5,326	8,615	13,941	16,000	16,657	16,657	17,257
Closing balance ..	(−)11,114	(−)4,792				(−)4,114		(−)13,001	(−)13,001
Grand Total ...	6,048	11,956				11,886		3,656	4,256

No Public Works charges are likely to be undertaken by the Public Works Department, *vide* Government of Bengal, Public Works Department, No. 3158, dated 26th November 1890.

ESTIMATE

EXCLUDED

MARINE

Receipts.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890. Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government
Cuttack Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	(−)29,244	(−)32,191				(−)32,191		(−)14,191	(−)14,191
Port dues on vessels...	5,449	5,000					7,000	7,000*	7,000
Fees and fines	.....	.....					.....	.....	
Registration fees	.....	.....					.....	.....	
Discharge fees	.....	.....					.....	.....	
Salvage	.....	.....					.....	.....	
Mooring fees	.....	.....					.....	.....	
Sundry receipts	.....	.....	2,084	4,962	7,046		.....	.....	
Sale of charts	.....	.....					.....	.	
Sale proceeds of unclaimed wrecked property	.....	.....					.....	...	
Other receipts	.....	.....					.....	...	
Miscellaneous	.....	.....					.....	...	
Ditto receipts	558	10					10	10	10
Contribution from Government ..	.....	20,000					.....	5,000†	5,000
Total ...	6,007	25,010	2,084	4,962	7,046	27,000	7,010	12,010	12,010
GRAND TOTAL ...	(−)23,237	(−)7,181				(−)5,191		(−)2,181	(−)2,181

* Increase due to the enhanced rate of port dues from 1 anna to 2 annas per ton.

† Out of Rs. 10,000 sanctioned in Marine Resolution as contributions to Port Funds, forwarded with endorsement No. F $\frac{1\text{-E}}{30}$ 8, dated 31st December 1890.

Pooree Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Opening balance	.....	Figures included under Cuttack Port Fund estimate.						(−)200	(−)200
Port dues on vessels	.....						430	430	430
Fees and fines	.....							.....	
Mooring fees	.....							. ...	
Miscellaneous	.....							. ...	
Total ...	... ..	.....	.....	.....		500	430	430	430
GRAND TOTAL ...	.....	.....				500		230	230

Separation of the joint Port Fund, *vide* Government letter No. 126 Marine, dated 20th January 1890.

EDUCATION

Jadu Nath Mookerjee's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	.....	.....	... ..	.....	...	.....		.	
Contributions	.....	.....	.....	... ..	...	1,000	840	840	840
GRAND TOTAL ...	... ..	.....	.....	.....	.....	1,000		840	840

Opened under the orders of the Comptroller-General, conveyed in his letter No. 648, dated the 16th July 1890.

FOR 1891-92.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 Months ending 30th November 1890. Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Cuttack Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....	46					46	46	46
Percentage for treasury establishments, Medical.	57	50					.....	50	50
Hospitals and Dispensaries.									
Establishment	462	.....					.....	.....	.....
Contingencies	24	.....					.....	.....	.....
Light-houses.									
Establishment	306	312					.....	..... *	.....
Stores	.....	.....					.....	.....	.....
Contingencies	52	40					.....	.....	.....
Port Establishment.									
Port Officer	2,500	3,000					3,000	3,000	3,000
Clerks	767	300					300	300	300
Servants		480					480	480	480
Contingencies	290	200					200	200	200
Travelling allowance	149	200					200	200	200
Postage charges	.....	40	2,732	5,868	8,600		40	40	40
Office and ground rent	.....	.....					.....	.....	.....
Municipal rates and taxes	.....	.....					.....	.....	.....
Petty construction and repairs	.....	100					100	100	100
Vessels and Boats.									
Establishment	2,526	3,006					2,688	2,688	2,688
Stores	.....	.....					.....	.....	.....
Repairs	.....	.....					.....	.....	.....
Contingencies	.....	120					120	120	120
Dockyard services and supplies ...	1,412	1,000					.....	1,000	1,000
Fees for inspecting steam-launch ...	.....	.....					.....	.....	.....
Miscellaneous	.....	200					200	200†	200
Pensions	409	409					409	409	409
Gratuities	.....	.....					.....	.....	.....
Public Works.									
Original works	.....	.....					.....	..... ‡	.....
Repairs	.....	.....					.....	.....	.....
Establishment	.....	.....					.....	.....	.....
Tools and plant	.....	.....					.....	.....	.....
Total ...	8,954	9,503	2,732	5,868	8,600	9,000	7,783	8,833	8,833
Closing balance ...	(—)32,191	(—)16,684				(—)14,191		(—)11,014	(—)11,014
Grand Total ...	(—)23,237	(—)7,181				(—)5,191		(—)2,181	(—)2,181

* Decrease due to the separation of the Pooree port from the joint funds.
† Repairs of fire-engine, &c., Rs. 100, and purchase of furniture, &c., Rs. 100.
‡ No charges are likely to be incurred for works to be undertaken by the Public Works Department, *vide* Public Works Department No. 3158, dated 26th November 1890.

Pooree Port.	Rs.	Rs.	Rs.	Rs.	R	Rs.	Rs.	Rs.	Rs.
Light-houses.									
Establishment	.....	Figures included under Cuttack Port Fund estimate.					312	312	312
Contingencies	.....						40	40	40
Vessels and Boats.									
Establishment	.....						318	318	318
Stores	.....						.....	.....	.....
Repairs	.....						.....	.....	.....
Contingencies...	.....						85	85	85
Total ...	.....		.....	.....	.....	700	755	755	755
Closing balance ...	.....					(—)200		(—)525	(—)525
Grand Total ...	.....					500		230	230

FUNDS.

Jadu Nath Mookerjee's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Scholarships	.....	.....	.....	76	76		.....	.....	.....
Prizes	.....	...	.....	.....	.....		840	840	840
Total ...	.....	.....	.....	76	76	1,000	840	840	840
Closing balance ...	.....	.....	.....			.....	.....	.....	.....
Grand Total ...	.....	.....	.....			1,000		840	840

Opened under the orders of the Comptroller-General conveyed in his letter No. 648, date the 16t July 1890.

ESTIMATE

EXCLUDED

EDUCATION

Receipts.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General	
Hindu College.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	3,001	3,290				3,290		3,290	3,290
Interest on Government securities ...	5,213	5,226	11	5,260	5,271	5,000	6 577	5,226	5,226
GRAND TOTAL ...	8,214	8,516				8,290		8,516	8,516

Represents interest on Government securities of 4 per cent. Rs. 1,30,100 and 4½ per cent. Rs. 500.

Durga Charan Laha's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	. ....	.. ..	.. ..	.	.....	... .	.....	.....
Interest	2 092	2,032	65	2,027	2,092		3,012	2,032	2,032
Contribution from Government .	922	1,000	922	.	922		.	1,000	1,000
Total ...	3,014	3,032	987	2,027	3,014	3,000	3,012	3,032	3,032
GRAND TOTAL ...	3,014	3,032				3,000		3,032	3,032

Represents interest on Rs. 50,800 at 4 per cent.

Jogiara Estate	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	626	859				859		859	859
Rent of Jogiara estate	1,200	1,229	600	600	1,200		2,139*	1,200	1,200
Miscellaneous ..	... ..		....	. ..			.	.. ..	.....
Total	1,200	1,229	600	600	1,200	1,000	2,139	1,200	1,200
GRAND TOTAL	1,826	2,088				1,859		2,059	2,059

* The Magistrate of Mozufferpore explains that the amount represents the sum at credit of the Fund after payment of collection and other charges at the close of 1889-90.

Vizianagram Scholarship.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	5,989	4,993				4,993		2,993	2,993
Cash recovery			.. ...	8	8	.....	..	.....	.....
GRAND TOTAL	5,989	4,993				4,993		2,993	2,993

Khund Mehal School.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	2,241	1,954				1,954		1,954	1,954
Fees and fines (grogshops) .. .	2,530	1,500	711	2,011	2,722		2,500	2,500*	2,500
Miscellaneous	... ..	.....	.....	... .	...		. .	.....	.. .
Government grant	. .			..	.. ...		1,572	1,572†	1,572
Total ..	2,530	1,500	711	2,011	2,722	3,000	4,072	4,072	4,072
GRAND TOTAL ..	4,771	3,454				4,954		6,026	6,026

* Estimate of the Superintendent of the Tributary Mehals, Cuttack.
† *Vide* Director of Public Instruction's No. 7011, dated 20th December 1890.

FOR 1891-92.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th November 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Hindu College.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments	34	35	34	.....	34		.....	35	35
Scholarships	4,890	4,920	1,640	6,206	7,846		4,920	4,920	4,920
Total ...	4,924	4,955	1,674	6,206	7,880	5,000	4,920	4,955	4,955
Closing balance ...	3,290	3,561				3,290		3,561	3,561
Grand Total ...	8,214	8,516				8,290		8,516	8,516
Durga Charan Laha's Scholarships.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury establishments	25	25	25	.....	25		.....	25	25
Scholarship	2,989	3,012	1,093	1,932	3,025		3,012	3,012	3,012
Total ...	3,014	3,037	1,118	1,932	3,050	3,000	3,012	3,037	3,037
Closing balance ...	.....	(—)5				.....		(—)5	(—)5
Grand Total ...	3,014	3,032				3,000		3,032	3,032
Jogiara Estate.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of masters	384	360	128	353	481		360	360	360
Clerks		.....					.....	.....	.....
Servants		24					24	24	24
Repairs to Moonsheekhana	.....	.....	.....	.....	.....		.....	.....	.....
Fees for poor Mahomedan boys	583	600	220	286	506		600	600	600
Miscellaneous		16					.....	.....	.....
Total ...	967	1,000	348	639	987	1,000	984	984	984
Closing balance ...	859	1,088				859		1,075	1,075
Grand Total ...	1,826	2,088				1,859		2,059	2,059
Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for Treasury Establishments	10	18	10	.....	10		.....	18 *	18
Scholarships	986	1,800	284	595	879		1,800	1,800 *	1,800
Total ...	996	1,818	294	595	889	2,000	1,800	1,818	1,818
Closing balance ...	4,993	3,175				2,993		1,175	1,175
Grand Total ...	5,989	4,993				4,993		2,993	2,993

* To be paid from the balance of the fund still available.

Khund Mehal School.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	30	.....	.....	.....		30	30	30
Salaries of teachers, clerks and servants	1,958	1,800	814	1,341	2,155		1,854	1,854	1,854
Teachers (pundits)	544	240	221	267	488		240	240	240
Scholarships		648					648	648	648
Contingencies	315	204	123	69	192		190	190	190
Purchase of books		120					80	80	80
Travelling allowance		.....					.....	.....	.....
Miscellaneous	.....	28					30	30	30
Total ...	2,817	3,070	1,158	1,677	2,835	3,000	3,072	3,072	3,072
Closing balance ...	1,954	384				1,954		2,954	2,954
Grand Total ...	4,771	3,454				4,954		6,026	6,026

Estimate of the Superintendent of the Tributary Mehals, Cuttack.

467

ESTIMATE

EXCLUDED

MEDICAL AND

Receipts.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Pilgrims' Lodging-house under Act II (B.C.) of 1879.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	13,860	7,350				7,350	10,182	6,350	6,350
Fees for licensing and regulating pilgrims' lodging-houses at and in the lines leading thereto ...	18,070	22,027	1,123	19,226	20,349		22,727	22,727	22,727
Fees for issue of Health Officer's certificates	479	934	37	756	793		1,011	1,011	1,011
Fees, fines, and forfeitures	1,144	1,453	296	1,046	1,342		1,854	1,854	1,854
Other receipts	161	21	28	86	114		120	120	120
Interest on Savings Bank deposits ...		150					180	180	180
Contribution from Juggernath road ...	.....	.....	.....	.....	.....		1,074	1,074	1,074
Ditto Poorce lodging-house	.....	.....	.....	.....	.....		1,500	1,500	1,500
Total ...	19,854	24,585	1,484	21,114	22,598	26,000	28,466	28,466	28,466
GRAND TOTAL ...	33,714	31,935				33,350	38,648	34,816	34,816

Estimates as sanctioned by the Government of Bengal in Resolution forwarded under endorsement No. 132, dated the 21st January 1891.

Balasore Pilgrim Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	516	637				637	700	637	637
Allowance from Cuttack Unnochutter...	1,220	909	497	345	842		909	909	909
Subscriptions		144					162	162	162
Rents		.....					.....	.....	.....
Government contribution		.....					.....	.....	...
Fees and fines		13					.....	.....	.
Interest		84					84	84*	84
Miscellaneous		.....					.....	.....	.....
Total ...	1,220	1,150	497	345	842	1,000	1,155	1,155	1,155
GRAND TOTAL ...	1,736	1,787				1,637	1,915	1,792	1,792

* Represents interest of Rs. 2,100 of 4 per cent.

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	2,640	3,213				3,213		3,213	3,213
Interest on Government securities ...	2,000	2,000	.....	2,000	2,000		2,000	2,000†	2,000
Miscellaneous	.....	.....	.....	.....	.....		.....	.....	
Total ...	2,000	2,000	.....	2,000	2,000	2,000	2,000	2,000	2,000
GRAND TOTAL ...	4,640	5,213				5,213		5,213	5,213

† Represents interest of Rs. 50,000 at 4 per cent.

468

FOR 1891-92.

LOCAL FUNDS.

CHARITABLE FUNDS.

Expenditure

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890. Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.	Revised estimate, 1890-91	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General	Passed by Government
Pilgrims' Lodging-house under Act II (B.C) of 1879.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Percentage for treasury establishments	126	155	81	150	231		183	183	183
Refunds	752	100	42	504	546		300	300	300
Hospitals and Dispensaries.									
Civil Hospital Assistants		630					420	420	420
Vaccinators	1,439	..	512	910	1,422		..		
Compounders and dressers .. .		200					1,202	1,202	1,202
Servants		356					890	890	890
Europe medicines	.. ..	150	.. ...	..	.....		.		
Country medicines	88	100	27	24	51		150	150	150
Food for pauper patients	170	474	37	128	165		24	24	24
Hospital instruments		100					.. .	.. ..	..
Contingencies	635	100	215	257	472		362	362	362
Contribution to dispensary	... .	.....	.. .	. ....	. ...		150	150	150
Minor establishment ..	... ..	.	. . .	... .	.		.	... ..	
Allowance to Health Officer and assistant	2,145	2,055	965	2,055	3,020		4,275	4,275	4,275
Clerks	2,294	2,119	780	1,630	2,410		2,219	2,219	2,219
Servants									
Printing at private presses	.. .	225	.. ...	10	10		220	220	220
Office and ground rent	.. ...	... .	. ...	.....	.. ...		.....	...	..
Municipal rates and taxes	.. ...	. ..	.....	. ..	... .		.....	..	..
Postage charges		23					95	95	95
Contingencies	750	200	469	437	906		435	435	435
Latrine establishment .		282					360	360	360
Conservancy and lighting establishment and contingencies	15	888	.....	. ..	.....		1,647	1,647	1,647
Reserve contingencies	.. .	1,103	. ..	. .	.		1,796	1,796	1,796
Petty construction and repairs	..	223	.....	. ..	.. .		2,200	2,200	2,200
Travelling allowances	36	25	15	. ....	15		25	25	25
Public Works by Civil Officers.									
Original works	9,358	990	235	4,296	5,568		1,600	1,600	1,600
Repairs	3,256	6,250	1,037				910	910	910
Establishment	...	. ..	. .	.. .	.....		...	.....	
Tools and plant ..	.. .	.. .	.. ..	. ..	. ..		10	10	10
Miscellaneous public improvements ..	.	1,150	.	.	..		200	200	200
Contribution to the municipalities	5,300	4,300	.. ..	. ..	.. ...		8,300	8,300	8,300
Ditto Juggernath Road Fund		.			..		1,500	1,500	1,500
Total	26,364	23,108	4,415	10,401	14,816	27,000	29,473	29,473	29,723
Closing balance	7,350	8,827				6,350	9,175	5,343	5,093
GRAND TOTAL .	33,714	31,935				33,350	38,648	34,816	34,816

Estimates as sanctioned by the Government of Bengal in Resolution forwarded under endorsement No. 132, dated the 21st January 1891.

Balasore Pilgrim Hospital.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Percentage for treasury establishments	.	8	..	.....	.. .		8	8	
Civil Hospital Assistants		...		.	.. .		...	... .	...
Compounders and dressers ..	212	108	65	176	241		108	108	108
Servants		144					156	156*	156
Diet of patients	441	340	184	283	467		340	340	340
Cost of bazar medicine	224	160	188	53	241		80	80	80
Hospital furniture	.	.		.	... .		.....	... ..	
Printing at private presses	..	.	.	.			...	. .	
Contingencies and miscellaneous ...	173	150	66	71	137		100	100	100
Office and ground rent	. .	. .		.	.		... ..	.. .	
Municipal rates and taxes .	.	.	...	.	... ..		..	... ..	
Petty construction and repairs	..	130	.. ..	. ..	... .		88	88	88
Travelling allowance	49	..	.		.. .		.....	.... .	
Europe medicines			..	.	..		160	160	160
Total ...	1,099	1,040	503	583	1,086	1,000	1,040	1,040	1,040
Closing balance	637	747				637	875	752	752
GRAND TOTAL ..	1,736	1,787				1,637	1,915	1,792	1,792

* Sweepers' pay increased to Rs 5, *vide* Municipal Resolution, dated 27th December 1889, and Commissioner's No. 68LF, dated 15th April 1890.

Choonee Lal Seal's Dispensary.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs
Percentage for treasury establishments	14	21	14	..	14		21	21	
Native doctor .. .		...		... .	... .		...	..	
Compounders and dressers . ..	120	120	40	80	120		120	120	[illegible]
Servants	264	264	88	176	264		264	264	[illegible]
Diet of patients	.. .	..	..	... .			.	..	.
Cost of bazar medicines	154	130	67	95	162		130	130	130
Do of Europe medicines . . .	.. ...	951	... ..	..	...		951	951	951
Hospital furniture . ..	. .	..	. . .	.. ..	... .		.....	.	...
Printing at private presses	..	..	... ..	... ..	.		...	.	
Miscellaneous	875	300					300	300	[illegible]
Office and ground rent	.. .	..	443	578	1,021				
Municipal rates and taxes		204					204	204	204
Petty construction and repairs ...	... ..	10	...	....	...		10	10	10
Medical stores	. ..			868	868		...	..	
Total .	1,427	2,000	652	1,797	2,449	2,000	2,000	2,000	2,000
Closing balance ..	3,213	3,213				3,213		3,213	[illegible]
GRAND TOTAL	4,640	5,213				5,213		5,213	[illegible]

Estimate of the Secretary, Choonee Lall Seal's Dispensary.

Receipts.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Unnochutter.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Opening balance	185	488				488		488	488
Interest on Government securities ...	20	62	20	42	62		62	62*	62
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Unnochutter allowance	6,015	5,690	2,844	3,985	6,829		5,690	5,690	5,690
Subscriptions	11	.....	.....	42	42		.....	.....	.. ..
Total ...	6,046	5,752	2,864	4,069	6,933	6,000	5,752	5,752	5,752
GRAND TOTAL ..	6,231	6,240				6,488		6,240	6,240

* Represents interest of Rs. 1,000 at 4 per cent. and Rs. 500 of 4½ per cent.

PUBLIC WORKS

Khond Mehal Road.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	9,721	2,984				2,984		1,984	1,984
Government contribution	2,044	2,044	.....	1,799	1,799		2,100	2,100	2,100
Miscellaneous (plough-tax)	1,613	2,044	49	.....	49		2,100	2,100	2,100
Total ...	3,657	4,088	49	1,799	1,848	4,000	4,200	4,200	4,200
GRAND TOTAL ...	13,378	7,072				6,984		6,184	6,184

Estimate of the Superintendent of the Tributary Mehals, Cuttack.

Darjeeling Improvement	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	14,676	13,246				13,246		12,246	5,900
Government grant	.....	.....	.....	.....	.....		.....	.....	.. .
Location rents	1,446	9,500	961	417	1,378		9,500	9,500	9,500
Rents from farming leases	8,237		6,538	1,213	7,751				
Do. from Government hâts and bazars	6,215	8,000	4,573	2,430	7,003		7,500	7,500	7,500
Profits from hâts and bazars									
One-anna cess	4,959	4,900	2,570	2,403	4,973		4,900	4,900	4,900
Lease of ferries	1,905	2,500	1,403	1,369	2,772		2,000	2,000	2,000
Dâk bungalow fees and fines	1,118	800	177	878	1,055		800	800	800
Miscellaneous	2,771	1,000	433	1,400	1,833		1,000	1,000	1,000
Total ...	26,651	26,700	16,655	10,110	26,765	27,000	25,700	25,700	25,700
GRAND TOTAL ...	41,327	39,946				40,246		37,946	31,600

Estimate of the Deputy Commissioner of Darjeeling.

FOR 1891-92.

LOCAL FUNDS.

CHARITABLE FUNDS.

Expenditure.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER, 1890. Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Unnochutter.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	50	.....	.....	.....		50	50	50
Superintendent	1,242	360	414	828	1,242		360	360	360
Compounders and dressers		168					168	168	168
Clerks		120					120	120	120
Servants		594					594	594	594
Diet of patients	1,239	1,500	362	578	940		1,500	1,500	1,500
Cost of medicines	390	600	18	30	48		600	600	600
Hospital furniture	.....	200	1,300	2,201	3,501		200	200	200
Municipal rates and taxes	.....	90					90	90	90
Petty construction and repairs	.....	.....					.....	.....	.....
Miscellaneous	2,872	2,218					2,210	2,210	2,210
Total	5,743	5,900	2,094	3,637	5,731	6,000	5,892	5,892	5,892
Closing balance ...	488	340				488		348	348
GRAND TOTAL ...	6,231	6,240				6,488		6,240	6,240

Estimate of the Superintendent, Unnochutter Fund, Cuttack.

FUNDS.

Khond Mehal Road.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	35	.....	.....	.....		30	30	30
Public Works.									
Original works	5,260	1,850	.....	921	921		1,680	1,680	1,680
Repairs		1,300					1,000	1,000	1,000
Establishment	1,377	1,564	445	888	1,333		1,564	1,564	1,564
Tools and plant	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous	3,757	31	2,428	216	2,644		30	30	30
Petty construction and repairs		.....	.....	.....	.....		.....	.....	.....
Total ...	10,394	4,780	2,873	2,025	4,898	5,000	4,304	4,304	4,304
Closing balance ...	2,984	2,292				1,984		1,880	1,880
GRAND TOTAL ...	13,378	7,072				6,984		6,184	6,184

Estimate of the Superintendent of the Tributary Mehals, Cuttack.

Darjeeling Improvement.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment...	106	150	1	.....	1		150	150	150
Refunds	.....	300	.....	.....	.....		300	300	300
Proportion of pay of head gardener of the Botanical Gardens	240	240	80	160	240		240	240	240
Clerks	1,415	480	1,121	629	1,750		480	480	480
Servants		114					114	114	114
Contingencies	1,173	100					100	100	100
Postage charges	.....	.....	.....	.....	.....		.....	.....	.....
Travelling allowance	.....	50	.....	.....	.....		50	50	50
Ferry Tolls.									
Establishment and contingencies ...	312	300	.....	284	284		200	200	200
Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....
Hât Establishment.									
Clerk and servants	1,200	.....	402	878	1,280		.....	.....	.....
Contingencies		305					200	200	200
Kurseong hât sweepers		1,473							
Kalempong hât sweepers									
Petty construction and repairs	.....	.....	.....	.....	.....		1,605	1,605	1,605
Improvement of hâts in the Terai ...		2,500					2,000	2,000	2,000
Remuneration to chowdhuries		896					600	600	600
One-anna cess collection		.....					.....	.....	.....
Repairs to patrol police huts		100					100	100	100
Staging-bungalows.									
Establishment and contingencies ...	3,187	4,120	2,072	1,611	3,683		3,740	3,740	3,740
Petty construction and repairs	548	4,500	1	.....	1		4,000	4,000	4,000
Subsidy for primary education in the Terai	.....	2,000	.....	.....	.....		2,000	2,000	2,000
Contribution towards repayment of Darjeeling water-supply loan	1,050	1,050	1,050	.....	1,050		1,050	1,050	1,050
Improvement at Kalempong	3,385	1,500	3,298	4,309	7,607		1,000	1,000	1,000
Cost of rearing trees and plants		500					500	500	500
Improvement of the Observatory Hill ...		300					300	300	300
Miscellaneous		.....					.....	.....	.....
Grant to Terai Branch Road Cess Committee	.....	2,000	.....	.....	.....		2,000	2,000	2,000
Establishment and contingencies of Silliguri dispensary	1,140	1,032	480	511	991		1,132	1,132	1,132
Petty construction and repairs	.....	200	.....	.....	.....		.....	.....	.....
Grants to the municipality	.....	2,500	.....	.....	.....		84	84	84
Ging forest chowkidar		77							
Public Works by Civil Officers.									
Original works	9,825	4,000	3,745	.....	3,745		1,000	1,00	1,000
Repairs	4,500	.....	1,500	2,684	4,184		250	250	250
Establishment	.....	108	.....	.....	.....		.....	.....	.....
Tools and plant	.....	150	.....	.....	.....		.....	.....	.....
Miscellaneous public improvements ...	.....	3,000	.....	.....	.....		3,000	3,000	3,000
Total ...	28,081	34,045	13,750	11,066	24,816	28,000	26,195	26,195	26,195
Closing balance ...	13,246	5,901				12,246		11,751	5,405
GRAND TOTAL ...	41,327	39,946				40,246		37,946	31,600

Estimate of the Deputy Commissioner of Darjeeling.

ESTIMATE

EXCLUDED

PUBLIC

Receipts.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12th months ending 30th November 1890. Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.	Revised estimate, 1890-91.	Estimate of 1891-92. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government
Juggernath Road.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	3,000	429				429		2,429	2,429
Rent of lands	884	800	283	5,366	5,649		3,365	3,365	3,365
Do. of rest-houses	.....	1,000	.....	.....	.....		..	.....	
Sale proceeds of roadside trees ...	(b)4,205	3	6	40	46		80	80	80
Miscellaneous		7					615	305	305
Interest from investment from Kanai Lall Pundit's Rest-house Fund ..	.....	.....	.....	.....	.....		.....	330*	330
Total ...	5,089	1,810	289	5,406	5,695	6,000	4,080	4,080	4,080
Grand Total ...	8,089	2,239				6,429		6,509	6,509

Retransfer of the Fund to the management of the District Magistrates of Cuttack and Balasore, *vide* Bengal Government order No. M $\frac{3\text{-F}}{2}$ 31, dated 14th April 1890.

* Represents interest on Government securities of 4 per cent., Rs. 7,500, and Rs. 920 in Savings Bank.

(*b*). Includes Rs. 4,187-9-6, being balance of Juggernath Road Fund at the end of March 1889, credited to District Fund in the accounts for May 1889 written back to the credit of this head.

Wahabi Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	17,707	12,295				12,295		1,570	1,570
Interest on Government securities ...	.....	.....	.....	.....	.....	.....	.....	... .	..
Miscellaneous	.....	.....	.. ..	.....	.....	.		... ..	
Grand Total ...	17,707	12,295				12,295		1,570	1,570

MISCELLANEOUS

Zoological Gardens.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	11,279	2,624				2,624		1,624	1,624
Interest on Government securities ...	187	192	94	186	280		180	192†	192
Rents	1,345	2,200	650	1,165	1,815		2,200	2,200	2,200
Government contribution	19,504	18,333	6,170	13,333	19,503		20,000	20,000	20,000
Subscriptions and donations	510	1,000	210	1,208	1,418		1,000	1,000	1,000
Entrance receipts	9,251	9,400	3,909	5,279	9,188		9,000	9,000	9,000
Miscellaneous	6,837	5,800	3,529	2,154	5,683		4,600	4,600	4,600
Total ...	37,634	36,925	14,562	23,325	37,887	38,000	36,980	36,992	36,992
Grand Total ...	48,913	39,549				40,624		38,616	38,616

† Represents interest on Government securities of Rs. 4,800 at 4 per cent.

Estimate of the Honorary Secretary to the Zoological Gardens, Alipore.

Christian Burial Board under Act V (B. C.) of 1881.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,847	757				757		8,757	8,757
Fees from masonry graves	5,259	6,000	2,216	3,326	5,542		5,500	5,500	5,500
Miscellaneous	6,305	200	169	16,000	16,169		200	200	200
Government contribution...		8,000					5,287	5,287	5,287
Total ...	11,564	14,200	2,385	19,326	21,711	22,000	10,987	10,987	10,987
Grand Total ..	13,411	14,957				22,757		19,744	19,744

Estimate of the Chairman of the Burial Board, *vide* Government of Bengal Resolution, Financial No. F $\frac{1\text{-E}}{23}$, dated 31st December 1890.

472

FOR 1891-92.

LOCAL FUNDS.

WORKS FUNDS.

Expenditure.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890. Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.	Revised estimate, 1890-91.	ESTIMATE OF 1891-92. proposed by Local Officers.	Revised by Accountant-General.	Passed by Government
Juggernath Road.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspectors	...	...	...	...	.		480	480	480
Clerks and overseers	329	80	86	947	1,033		260	260	260
Servants and sweepers		114					1,578	1,578	1,578
Printing at private presses			...	...			60	60	60
Contingencies and miscellaneous	...	375	18	396	414		586	586	586
Office and ground rent	(a)4,526	...	...	.	.		...	..	
Municipal rates and taxes	..	...	..	...	...		...	...	
Conservancy and lighting establishment	..	..	...	176	176		...	...	
	30								
Public Works by Civil Officers.									
Original works	..	424	...	...	...		...	.	
Repairs	..	150	..	.	...		150	150	150
Establishment	..	..	..	.	...		...	...	
Tools and plant	..	..	..	.	...			..	
Planting trees	.	...	...	..	...		20	20	20
Petty construction and repairs	2,775	...	1	..	1		...	....	
Medical.									
Dispensary establishment and contingencies	...	279	.	..	..		759	759	759
Total	7,660	1,422	105	1,519	1,624	4,000	3,893	3,893	3,893
Closing balance	429	817				2,429		2,616	2,616
GRAND TOTAL	8,089	2,239				6,429		6,509	6,509

Retransfer of the Fund to the management of the District Magistrates of Cuttack and Balasore, *vide* Bengal Government order No. M $\frac{3\text{-}F}{2}$ 31, dated 14th April 1890.

(a). Includes Rs 4,382-11-8, being balance of Juggernath Road Fund at the end of March 1889, and receipts for April 1889, transferred to the credit of District Fund by debit to this head.

Wahabi Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	70	...	70	....	70			.	
Contributions and donations	5,000	...	5,000	5,725	10,725			.	1,570
Public works*		.	...	...	..		.	..	..
Petty construction and repairs	.	.	..	..	..			...	
Government revenue	85	.	...	...	...		...		...
Miscellaneous	257	..	...	...	.		.		
Road and public works cess	.	.	.	.	.		...	...	.
Total	5,412	...	5,070	5,725	10,795	10,725	...		1,570
Closing balance	12,295	12,295				1,570		1,570	
GRAND TOTAL	17,707	12,295				12,295		1,570	1,570

* No expenditure is likely to be incurred by the Public Works Department during 1891-92, *vide* Public Works Department No. 182A, dated the 16th January 1891.

FUNDS.

Zoological Gardens.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Percentage for treasury establishments	..	210		..	..				...
Feed of animals	9,393	10,000	3,247	6,504	9,751		10,000	10,000	10,000
European and native establishment	10,094	10,200	3,609	6,833	10,442		10,700	10,700	10,700
Purchase of animals	3,728	3,400	928	1,962	2,890		3,500	3,500	3,500
Contingencies and miscellaneous	4,126	4,590	1,898	1,089	2,987		3,400	3,400	3,400
Petty construction and repairs	10,748	3,400	4,220	1,765	5,985		5,600	5,600	5,600
Public Works by Civil Officers.									
Original works	7,783	7,000	1,775	299	2,074		4,600	4,600	4,600
Repairs	.....		322	1,926	1,604				.....
Establishment	...	..	..	.	.			.	.
Tools and plant	418	500	15	181	196		380	380	380
Total	46,289	39,300	15,370	20,059	35,429	39,000	38,180	38,180	38,180
Closing balance	2,624	249				1,624		436	436
GRAND TOTAL	48,913	39,549				40,624		38,616	38,616

Estimate of the Honorary Secretary to the Zoological Gardens, Alipore.

Christian Burial Board under Act V (B. C) of 1881.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Percentage for treasury establishment	.	80	. .	..			65	65	65
Establishment and contingencies	11,914	5,400	2,157	10,569	12,726		5,832	5,832	5,832
House and ground rent	740	840	180	560	740		840	840	840
Public Works by Civil Officers.									
Original works	..	450	...	.....	.....		1,950	1,950	1,950
Repairs	...	7,400	.	..	....		2,300	2,300	2,300
Establishment	.....	...	.	....	...		...	.	..
Tools and plant	...	.	...	...	..		...	..	...
Water-supply	.	..	...	..			..	.	
Total	12,654	14,170	2,337	11,129	13,466	14,000	10,987	10,987	10,987
Closing balance	757	787				8,757		8,757	8,757
GRAND TOTAL	13,411	14,957				22,757		19,744	19,744

Estimate of the Chairman of the Burial Board, *vide* Government of Bengal Resolution, Financial No. F $\frac{1\ E}{23}$, dated 31st December 1890.

ESTIMATE

EXCLUDED

MISCELLANEOUS

Receipts.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Mahomedan Burial Board.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance	...	(—)67				(—)67		(—)67	(—)67
Fees for interments and monuments ...	250	4,000	250	2,824	3,074		4,000	4,000	4,000
Grant from Government	.....	1,412	...				1,638	1,638	1,748
Total ...	250	5,412	250	2,824	3,074	5,500	5,638	5,638	5,748
GRAND TOTAL ...	250	5,345				5,433		5,571	5,676

Estimate of the Chairman of the Mahomedan Burial Board.

Mohsin Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Opening balance	34,916	50,978				50,978		43,978	43,978
Remittance from Syudpore estate ...	78,000	60,000	38,000	40,000	78,000		60,000	60,000*	60,000
Rent of lands, houses, &c.	.. ...	.....		.. ..	..		.... .		
Interest on fixed endowment	42,424	42,530	1,123	41,302	42,425		.	42,780†	42,780
Interest on variable securities	5,921	5,940	.. ...	5,921	5,921		4,940	5,936‡	5,936
Emambara ferry ghât	413	380	49	568	617		380	380	380
Madrissa fees	4,807	4,530	2,108	3,197	5,305		5,466	5,466	5,466
Miscellaneous	.....	.	.....	.....	.. ...		.....	... .	
Sale of Government securities	.....	. .	.....	...	.....		.....	...	
Total ...	1,31,505	1,13,380	41,280	90,988	1,32,268	1,13,000	70,786	1,14,562	1,14,562
GRAND TOTAL ..	1,66,481	1,64,358				1,63,978		1,58,540	1,58,540

* The larger receipts in 1889-90 is due to increased surplus profits of the Syudpore estate credited to the Fund during the year.
† Represents interest on Government securities of Rs. 10,07,000 of 4 per cent. and Rs. 50,000 of 4½ per cent.
‡ Represents interest on Government securities of Rs. 1,48,400 of 4 per cent.

FOR 1891-92.

LOCAL FUNDS

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th November 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government
			Last 4 months of 1889-90.	First 8 months of 1890-91	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Mahomedan Burial Board.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	133	1,052	133	609	740		1,148	1,148	1,148
Contingencies	184	360	184	307	491		430	430	430
Grave diggers	.....	3,000	... ..	...	.....		3,000	3,000	3,000
Public Works	.....	1,000	... ..	.....	.....		1,000	1,000	1,000
Rents	.....	.....	.....	25	25		60	60	60
Percentage for Treasury establishments	.....	.....	.....	.....	... .		.....	38(a)	38
Total ...	317	5,412	317	941	1,258	5,500	5,638	5,676	5,676
Closing Balance ...	(−)67	(−)67				(−)67	.....	(−)105	..
Grand Total ...	250	5,345				5,433	.. ...	5,571	5,676

Estimate of the Chairman of the Mahomedan Burial Board.

(a) *Vide* Bengal Government order No. M $\frac{2\text{-B}}{1}$ 37, dated 28th November 1890.

Mohsin Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	585	521	585	.....	585		521	521	521
Moulavees in schools	5,854	4,410	1,763	4,806	6,569		4,350	4,350*	4,350
Madrissas	30,328	33,398	11 040	18,978	30,018		34,164	34,164	34,164
Scholarships	9,095	10,080	3,175	6,642	9,817		10,080	10,080	10,080
Grant to Sylhet Madrissa	.....	800	.....	8	8		800	800	800
Short fee payment of Mahomedan students	15,790	15,720	13,696	2,146	15,842		15,459	15,459†	15,459
Grant for boarders in the Mahomedan hostel at Midnapore	.....	192	4	.....	4		192	192	192
Medical.									
Hospitals and Dispensaries.									
House-rent	.....	720	.... .	.....	.....		720	720	720
Allowance to Civil Surgeon	2,211	360	785	1,610	2,395		360	360	360
Pay of Assistant Surgeon		1,800					1,800	1,800	1,800
Compounders, dressers, clerks, and Servants	3,183	2,448	1,089	2,204	3,293		2,448	2,448	2,448
Diet of patients	1,584	1,280	580	1,173	1,753		1,480	1,480‡	1,480
Europe medicines	...	890	... .	... .	... ..		890	890	890
Bazar medicines	542	100	134	1,140	1,274		100	100	100
Contingencies	2,222	600	1,212	908	2,120		500	500	500
Miscellaneous		502					400	400	400
Petty construction and repairs	.....	300	.....	.....	.....		300	300	300
Municipal rates and taxes	.....	.....	.. ..	.....	.....		.....	... ..	.....
Allowance to Medical Officers for attending Madrissas	120	120	40	.....	40		... ..	120	120
Unani Dispensary.									
Establishment	.....	1,260	.....	... ..	.....		1,260	1,260	1,260
Bazar medicines	... .	255	.....	.....	.....		255	255	255
Contingencies	... .	45	.....	.....	.....		45	45	45
Miscellaneous	... ..	100					100	100	100
Local Agent's establishment—									
Clerk and servant	690	684	224	463	687		684	684	684
Contingencies		84					84	84	84
Law charges	.....	.. ...	.....	. . ..	... ..		.....	.....	.....
Miscellaneous	... .	70	.. ...	.....	.....		70	70	70
Purchase of Government securities ...	.....	.....	.....	.....	... ...		.....	... .	.....
Religious Endowment.									
Mutwalli's one-ninth share	8,667	6,701	4,223	4,445	8,668		6,701	6,701	6,701
Committee's three-ninths share	23,661	20,103	10,328	13,334	23,662		20,103	20,103	20,103
Imambara establishment	9,454	9,453	3,151	6,302	9,453		9,453	9,453	9,453
Pensions	32	28	7	41	48		28	28	28
Purchase of Government securities ...	.....	.....	.....	.....	.....		.....	.. ...	..
Public Works by P. W. Officers.									
Original works							.....		15,223
Repairs							.....		.....
Establishment	1,486	25,263	1,486	1,041	2,527		.....	12,500	3,500
Tools and plant							.....		200
Cost of Land							.....		2,877
Total ...	1,15,503	1,38,293	53,514	65,241	1,18,755	1,20,000	1,13,347	1,25,967	1,35,267
Closing Balance ...	50,978	26,065				43,978		32,573	23,273
Grand Total ...	1,66,481	1,64,358				1,63,978		1,58,540	1,58,540

* Decrease in the Jessore zillah school, as no funds are available for Moulvi's part pay after meeting short fees. Increase due to grade increments and to the appointment of a master in the Dacca Madrassa, as estimated by the Director of Public Instruction.

† Estimate of the Director of Public Instruction.

‡ Increase due to gradual increase in the number of indoor admissions and also to the high prices of food-grains.

475

ESTIMATE

EXCLUDED

CUTTACK

Receipts.

HEAD AND ITEMS	Actuals, 1889-90	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890 91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889 90.	First 8 months of 1890 91.	Total		Proposed by Local Officers	Revised by Accountant-General.	
Cuttack Cantonment	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	2,165	456				456	524	525	525
I.—Land Revenue—									
Income from land, the property of the Fund ...	...	...	19	...	19		...	...	...
II.—Assessed Taxes—									
Taxes upon houses	2,055	2,500	769	1,207	1 976		2 430	2,430	2,430
Tax on trades and professions .	31		9	..	9		.	.	
Chowkidari tax	...	.	..	..	..		..		
Miscellaneous (including taxes on horses and carriages)	298	250	89	156	245		296	296	296
III.—Police—									
Fees, fines and forfeitures	34	150	.	55	55		35	35	35
Unclaimed property .	.....	..			. .		...		....
Miscellaneous (including cattle pound receipts)	111	125	62	106	168		300	300	300
IV.—Minor Departments—									
Agriculture							.		
Public gardens	.....	...		..	. .		. .		.
Sanitation.									
Conservancy tax and fees	230	250	74	152	226		240	240	240
Sales of manure, &c	.	...							...
Water-supply.									
Water-rates . .		..							....
Other receipts	. ...	. ..							...
V.—Miscellaneous—									
Sales of old materials	16		9		9		..	.	..
Contributions.									
Provincial and local grants .	} ..		.		.				. ..
Road watering subscriptions									
Rents of houses .. .				4	4				....
Sales of fruit, grass, &c	458	500	.	281	281		525	525	525
Other miscellaneous receipts (slaughter houses, markets, &c)	709	650	331	298	629		710	710	710
VI.—Public Works—									
Tolls and ferries ..	.	. ..		...	..		.		.
Total receipts from local sources ..	3,942	4,425	1,324	2,259	3 583		4,536	4 536	4,536
Grants-in-aid from Military Department viz.—									
For conservancy	. .	.	. .					..	
,, Lock hospital	. .		. . .	..	.			..	... .
,, Sudder bazar	... .		...	..	.		.	.	.
Total	3,942	4,425	1,324	2,259	3,583	4,590	4,536	4,536	4,536
GRAND TOTAL ..	6,107	4,881				5,046	5,060	5,061	5,061

Local estimates as passed by the Quartermaster-General of the Army in India.

476

FOR 1891-92.

LOCAL FUND.

CANTONMENT.

Expenditure.

Heads and Items.	Actuals, 1889-90.	Budget Estimate, 1890-91.	Actuals of 12 months ending 30th November 1890.			Revised Estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant General.	
Cuttack Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	.....	20	.....	.....	.		. .	.....	. ...
Miscellaneous refunds	.....	...	.....	.....	.....		.....	.....	.....
2.—Collection of revenue									
Collecting establishments ...	240	240	80	160	240		240	240	240
3.—General Administration and Accounts—									
Establishments	258	264	83	176	259		264	264	264
Contingencies	108	140	23	97	120		130	130	130
Contributions towards establishment in Government offices ...	60	49	60	.....	60		44	44	44
4.—Police—									
Police establishment	1,610	840	234	560	794		810	840	840
Contingencies	149	78	149	51	200		78	78	78
Miscellaneous (including cattle-pounds)	17	... .	.....	.....	.....		... .	.. ...	.....
5.—Education—									
Grants-in-aid to schools ...	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	.....	.....	... ..	.....	.. ...		.... .	.....	.....
Contingencies	... ..	.....	.....	.....	.....		.....	... .. .	.....
Vaccination.									
Establishments	120	120	40	80	120		120	120	120
Contingencies	15	20	15	.....	15		20	20	20
7.—Minor Departments—									
Public Gardens.									
Establishments	94	114	27	49	76		84	84	84
Contingencies	126	50	.....	20	20		70	70	70
Cemeteries	.....	.....	.....	.. .	.....		.....	....	... ..
Conservancy.									
Establishments	1,289	1,200	410	616	1,026		1,152	1,152	1,152
Contingencies	100	223	12	44	56		100	100	100
Water-supply	... ..	. . ..	.....	...	. ..		.....	.....	.. ..
8.—Superannuations—									
Gratuities	.....	.. ...	.....	.....	.....		.... .	.	.....
9.—Miscellaneous—									
Rents	100	120	40	60	100		120	120	120
Petty establishments ...	917	1,057	324	548	872		959	959	959
Contingencies (including lump sum)	289	244	58	84	142		180	180	180
10.—Public Works—									
Original Works.									
Buildings	.....	.....	24	.....	24		.....	..	
Roads	.....	.....	59	.....	59		..	..	
Other works	.....	.....	.....	.....	.. .		....	...	
Maintenance and Repairs.									
Buildings	29	160	29	57	86		120	120	120
Roads	70	.....	70	3	73		.. ...	. .	...
Other works	.....	.....	.....	.....	.....		.....	.....	.....
Petty construction and repairs ..	.. ...	.....	.....	.....	.....		.....	.....	. . .
Total expenditure ...	5,651	4,839	1,571	2,605	4,176	4,521	4,521	4,521	4,521
Closing balance ...	456	58				525	539	540	540
GRAND TOTAL ...	6,107	4,881				5,046	5,060	5,061	5,061

Local estimates as passed by the Quartermaster-General of the Army in India.

477

ESTIMATE

EXCLUDED

ALIPORE

Receipts.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget Estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised Estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Alipore Cantonment.									
Opening balance	650	511				511	387	386	386
I.—Land Revenue—									
Income from land, the property of the Fund	...	...	...	...	...		...	...	...
II.—Assessed Taxes—									
Taxes upon houses	...	...	...	...	...		...	...	...
Tax on trades and professions ...	...	...	...	...	...		...	...	...
Chowkidari tax	...	...	...	...	...		...	...	...
Miscellaneous (including taxes on horses and carriages) ...	...	...	...	...	...		...	...	...
III.—Police—									
Fees, fines, and forfeitures ...	...	...	...		...		...	...	...
Unclaimed property	...	...	...	...	...		...	...	...
Miscellaneous (including cattle-pound receipts) ..	...	...	...	...	...		...	...	...
IV.—Minor Departments—									
Agriculture.									
Public gardens	...	...	...	...	...		...	...	
Sanitation.									
Conservancy tax and fees ...	..	...	...	...	...		...	...	...
Sales of manure, &c. ...	...	...	...	...	...		...	...	...
Water-supply.									
Water-rates	...	...	...	...	...		...	...	
Other receipts	...	...	...	...	...		...	...	
V.—Miscellaneous—									
Sales of old materials	...	...	...	...	...		...	...	...
Contributions.									
Provincial and local grants ...	...	...	...	...	...		...	...	...
Road-watering subscriptions ...	...	...	...	...	...		...	...	...
Rents of houses	...	...	...	...	...		...	...	
Sales of fruit, grass, &c. ..	533	500	169	377	546		530	530	530
Other miscellaneous receipts (slaughter-houses, markets, &c.)...	...		...	...	...		...	...	
VI.—Public Works—									
Tolls and ferries	...	...	...	...	...		...	...	...
Total receipts from local sources ...	533	500	169	377	546		530	530	530
Grants-in-aid from Military Department, viz.—									
For conservancy	1,665	1,760	544	1,138	1,682		1,700	1,700	1,700
" lock-hospital	...	...	...	...	...		...	...	...
" budder bazar ..	..	...	...	...	...		...	...	...
Total ...	2,198	2,260	713	1,515	2,228	2,290	2,230	2,230	2,230
GRAND TOTAL ...	2,848	2,771				2,801	2,617	2,616	2,616

Local estimates as passed by the Quartermaster-General of the Army in India.

478

FOR 1891-92.

LOCAL FUNDS.

CANTONMENT.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Alipore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	.....	.....	.....	.....	.....		.....	.....	
Miscellaneous refunds	.....	.....	.....	.....	.....		.....	.....	
2.—Collection of revenue—									
Collecting establishments ...	.....	.....	.....	.....	.....		.....	.....	
3.—General Administration and Accounts—									
Establishment	119	120	17	90	107		120	120	
Contingencies	29	49	6	29	35		49	49	
Contributions towards establishment in Government offices	25	24	12	.....	12		24	24	
4.—Police—									
Police establishment	.....	.....	.....	.....	.....		.....	.....	
Contingencies	.....	.....	.....	.....	.....		.....	.....	
Miscellaneous (including cattle-pounds)	.....	.....	.....	.....	.....		.....	.....	
5.—Education—									
Grants-in-aid to schools ...	.....	.....	.....	.....	.....		.....	.....	
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	.....	.....	.....	.....	.....		.....	.....	
Contingencies	.....	.....	.....	.....	.....		.....	.....	
Vaccination.									
Establishments	.....	.....	.....	.....	.....		.....	.....	
Contingencies	.....	.....	.....	.....	.....		.....	.....	
7.—Minor Departments—									
Public Gardens.									
Establishments	.....	.....	.....	.....	.....		.....	.....	
Contingencies	.....	.....	.....	.....	.....		.....	.....	
Cemeteries	.....	.....	.....	.....	.....		.....	.....	
Conservancy.									
Establishments	1,500	1,500	500	1,000	1,500		1,500	1,500	1,500
Contingencies	640	672	215	426	641		672	672	672
Water-supply	.....	.....	.....	.....	.....		.....	.....	
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	
9.—Miscellaneous—									
Rents	.....	.....	.....	.....	.....		.....	.....	
Petty establishments	.....	.....	.....	.....	.....		.....	.....	
Contingencies (including lump sum)	24	50	1	1	2		50	50	50
10.—Public Works—									
Original Works.									
Buildings	.....	.....	.....	.....	.....		.....	.....	
Roads	.....	.....	.....	.....	.....		.....	.....	
Other works	.....	.....	.....	.....	.....		.....	.....	
Maintenance and Repairs.									
Buildings	.....	.....	.....	.....	.....		.....	.....	
Roads	.....	.....	.....	.....	.....		.....	.....	
Other works	.....	.....	.....	.....	.....		.....	.....	
Petty construction and repairs ..	.....	.....	.....	.....	.....		.....	.....	
Total Expenditure ...	2,337	2,415	751	1,546	2,297	2,415	2,415	2,415	2,415
Closing Balance ...	511	356				386	202	201	201
GRAND TOTAL ..	2,848	2,771				2,801	2,617	2,616	2,616

Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED.

DUM-DUM

Receipts.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Dum-Dum Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	8,218	7,168				7,168	4,411	4,362	4,362
I.—Land Revenue—									
Income from land the property of the Fund	10	10	.....	10	10		10	10	10
II.—Assessed Taxes—									
Taxes upon houses	2,810	3,000	1,307	1,239	2,546		3,000	3,000	3,000
Tax on trades and professions ...	.....	.....	.....	.....	.....		.....	.....	
Chowkidari tax ...	.....	.....	.....	.....	.....		.....	.....	
Miscellaneous (including taxes on horses and carriages)	289	250	73	219	292		250	250	250
III.—Police—									
Fees, fines, and forfeitures	409	500	185	258	443		500	500	500
Unclaimed property	.....	.....	.....	.....	.....		.....	.....	
Miscellaneous (including cattle-pound receipts)	410	400	107	273	380		400	400	400
IV.—Minor Departments—									
Agriculture.									
Public gardens	.....	.....	.....	.....	.....		.....	.....	.....
Sanitation.									
Conservancy tax and fees	609	500	197	416	613		500	500	500
Sales of manure, &c.	.....	.....	.....	.....	.....		.....	.....	
Water-supply.									
Water rates	.....	.....	.....	.....	.....		.....	.....	
Other receipts	.....	.....	.....	.....	.....		.....	.....	
V.—Miscellaneous—									
Sales of old materials	77	50	77	34	111		50	50	50
Contributions—									
Provincial and local grants	.....	.....	.....	.....	.....		.....	.....	.....
Road watering subscriptions ...	.....	.....	.....	.....	.....		.....	.....	
Rents of houses	.....	.....	.....	.....	.....		.....	.....	
Sales of fruit, grass, &c.	2,612	2,550	502	1,956	2,458		2,550	2,550	2,550
Other miscellaneous receipts (slaughter-houses, markets, &c.)	1,000	900	331	508	839		1,850	1,850	1,850
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	.....
Total receipts from local sources ...	8,226	8,220	2,779	4,913	7,692		9,110	9,110	9,110
Grants-in-aid from Military Department, viz.—									
For conservancy	.....	.....	.....	.....	.....		.....	.....	.....
,, Lock-hospital	.....	.....	.....	.....	.....		.....	.....	.....
,, Sudder bazar	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	8,226	8,220	2,779	4,913	7,692	8,210	9,110	9,110	9,110
GRAND TOTAL ...	16,444	15,388				15,378	13,521	13,472	13,472

* Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1891-92.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th November 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dum-Dum Cantonment.									
1.—Refunds—									
Refunds of taxes, ...	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous refunds	2	.....	1	.....	1		50	50	50
2.—Collection of Revenue—									
Collecting establishments ...	120	120	40	80	120		120	120	120
3.—General Administration and Accounts—									
Establishments	1,300	1,308	428	871	1,299		1,308	1,308	1,308
Contingencies	140	162	13	151	138		162	162	162
Contribution towards establishment in Government offices ...	89	100	80	.....	89		114	114	114
4.—Police—									
Police establishment	1,380	804	1,020	240	1,260		804	804	804
Contingencies	304	108	269	63	332		108	108	108
Miscellaneous (including cattle-pounds)	60	60	20	40	60		60	60	60
5.—Education—									
Grants-in-aid to schools	.....	.....	.....	.....	.....		.....	.....	...
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	732	420	140	280	420		420	1,008*	1,008
Contingencies	216	329	63	254	317		329	480*	480
Vaccination.									
Establishments	23	24	23	.....	23		24	24	24
Contingencies	2	6	2	.....	2		6	6	6
7.—Minor Departments—									
Public Gardens.									
Establishments	156	156	52	106	158		156	156	156
Contingencies	21	40	1	.....	1		40	40	40
Cemeteries	.....	.....	.....	.....	.....		.....	.....	.....
Conservancy.									
Establishments	1,840	2,004	627	1,271	1,898		2,004	2,004	2,004
Contingencies	889	1,100	271	500	771		1,100	1,100	1,100
Water-supply	60	60	20	40	60		60	60	60
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	
9.—Miscellaneous—									
Rents	.....	.....	.....	.....	.....		.....	.....	...
Petty Establishments	.....	.....	.....	.....	.....		.....	.....	...
Contingencies (including lump sum)	398	1,300	188	234	422		700	700	700
10.—Public Works—									
Original Works.									
Buildings	.....	.....	.....	.....	.....		.....	.....	...
Roads	.....	.....	.....	1,302	1,302		.....	.....	...
Other works	.....	1,550	.....	.....	.....		.....	.....	..
Maintenance and Repairs.									
Buildings	.....	1,000	.....	40	40		500	500	500
Roads	985	.....	37	585	622		1,000	1,000	1,000
Other works	.....	.....	.....	.....	...		.....	.....	...
Petty Construction and Repairs	499	500	445	51	496		.....	.....	...
Total Expenditure ...	9,276	11,151	3,719	6,108	9,827	11,016	9,065	9,804	9,804
Closing Balance ...	7,168	4,237				4,362	4,456	3,668	3,668
GRAND TOTAL ..	16,444	15,388				15,378	13,521	13,472	13,472

Local estimates as passed by the Quartermaster-General of the Army in India.
* Based with reference to the scale laid down in Bengal Government order No. 183P, dated 14th January 1891.

ESTIMATE

EXCLUDED

BARRACKPORE

Receipts.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget, estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91	ESTIMATE OF 1891-92.		Passed by Government
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Barrackpore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
Opening balance	1,319	1,335				1,335	424	376	376
I.—Land Revenue—									
Income from land the property of the fund	783	650	329	192	521		650	650	650
II.—Assessed Taxes—									
Taxes upon houses	6,631	6,000	2,359	3,320	5,679		6,500	6,500	6,500
Tax on trades and professions ..	... ..	.....	.....	.. ..	..		.....	.. ...	.
Chowkidari tax ...	... ...	.....	... ...	..	..		.....	.	
Miscellaneous (including taxes on horses and carriages)	1,038	1,520	234	1,016	1,250		1,600	1,600	1,600
III.—Police—									
Fees, fines, and forfeitures ...	914	1,400	221	192	413		915	915	915
Unclaimed property	...	....	...		... ..		.....	.... .	.
Miscellaneous (including cattle-pounds receipts) ...	814	840	261	576	837		850	850	850
IV.—Minor Departments—									
Agriculture.									
Public gardens	....	... .	.....	.....	..		.....	.....	
Sanitation.									
Conservancy tax and fees ...	289	340	116	142	258		350	350	350
Sales of manure, &c. . .	.. .	.. ...	...	.....	.....				.
Water-supply.									
Water-rates	... ..	..	... .		... ..		.. . .	..	
Other receipts	..	...	.....	.	. .		..	...	
V.—Miscellaneous—									
Sales of old materials	62	50	8	6	14		60	60	60
Contributions—									
Provincial and local grants	.. ..	576	...	.....			576	576	576
Road-watering subscriptions ...	..	80	.. .	...			..		
Rents of houses	...	.	.		.		..		
Sales of fruit, grass, &c. .	1,322	1,400	518	742	1,260		1,300	1,300	1,300
Other miscellaneous receipts (slaughter-houses, markets, &c.)	3,335	4,000	1,455	2,792	4,247		3,500	3,500	3,500
VI.—Public Works—									
Tolls and ferries	875	1,750	...	1,364	1,364		875	875	875
Total receipts from local sources	16,613	18,606	5,501	10,342	15,843		17,176	17,176	17,176
Grants-in-aid from Military Department, viz.—									
For conservancy	576	.....	... ..	576	576		.....	.....	.
„ Lock hospital	..	... ..	... .	. ...	...		. .	.. . .	
„ Sudder Bazar	... .	... ..	.....	.. ...	... ..		.. .	.....	
Total ...	17,189	18,606	5,501	10,918	16,419	18,432	17,176	17,176	17,176
GRAND TOTAL ...	18,508	19,941				19,767	17,600	17,552	17,552

Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1891-92.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th November 1890.			Revised estimate, 1890-91.	Estimate of 1891-99.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Barrackpore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	15	30	15	3	18		10	10	10
Miscellaneous refunds	.....	10	.....	.....	.....		5	5	5
2.—Collection of revenue—									
Collecting establishments ...	419	396	182	239	421		396	96	396
3.—General Administration and Accounts—									
Establishments	1,618	1,620	540	1,080	1,620		1,620	1,620	1,620
Contingencies	93	115	42	32	10		115	115	115
Contributions towards establishment in Government offices	174	207	174	.....	174		160	160	160
4.—Police—									
Police establishment	3,230	7,200	1,375	2,720	4,095		3,600	3,600	3,600
Contingencies	1,176	1,676	497	987	1,484		838	838	838
Miscellaneous (including cattle-pounds)	.....	.....	.....	.....	.....		.....	.....	.....
5.—Education—									
Grants-in-aid to schools	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	794	804	248	496	744		1,512	1,512	1,512
Contingencies	141	223	50	133	183		360	360	360
Vaccination.									
Establishment	72	72	48	53	101		72	72	72
Contingencies	.....	5	.....	.....	.....		.....	.....	.....
7.—Minor Departments—									
Public Gardens.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Cemeteries	.....	.....	.....	.....	.....		.....	.....	.....
Conservancy.									
Establishments	4,387	4,440	1,460	2,869	4,329		3,924	3,924	3,924
Contingencies	790	500	380	177	557		450	450	450
Water-supply	.....	.....	.....	.....	.....		.....	.....	.....
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Petty establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies (including lump sum)	2,506	1,895	930	947	1,877		1,800	1,800	1,800
10.—Public Works—									
Original Works.									
Buildings	61	.....	61	.....	61		.....	.....	.....
Roads	.....	.....	.....	.....	.....		.....	.....	.....
Other works	10	.....	10	.....	10		.....	.....	.....
Maintenance and Repairs.									
Buildings	39	.....	.....	3	3		100	100	100
Roads	1,356	1,500	.....	120	120		900	900	900
Other works	292	300	62	.....	62		300	300	300
Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....
Total Expenditure ...	17,173	20,993	5,990	9,859	15,849	19,391	16,162	16,162	16,162
Closing balance ...	1,335	1,052				376	1,438	1,390	1,390
Grand Total ...	18,508	19,941				19,767	17,600	17,552	17,552

Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

DARJEELING

Receipts.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant General.	
Darjeeling Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	393	676				676	69	69	69
I.—Land Revenue—									
Income from land the property of the fund	.....	.....	.....	.....	.....		.....	.....	.....
II.—Assessed Taxes—									
Taxes upon houses	.....	.....	.....	.....	.....		.....	.....	.....
Tax on trades and professions ..	.....	.....	.....	.....	.....		.....	.....	.....
Chowkidari tax	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...	.....	.....	.....	.....	.....		.....	.....	.....
III.—Police—									
Fees, fines, and forfeitures ...	163	60	90	105	195		60	60	60
Unclaimed property ..	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous (including cattle-pound receipts)	17	40	5	13	18		40	40	40
IV.—Minor Departments—									
Agriculture—									
Public gardens	.....	.....	.....	.....	.....		.....	.....	.....
Sanitation.									
Conservency tax and fees	209	220	59	75	134		.....	.....	.....
Sales of manure, &c.	.....	.....	.....	.....	.....		.....	.....	.....
Water-supply.									
Water rates	.....	.....	.....	.....	.....		.....	.....	.....
Other receipts	.....	.....	.....	.....	.....		.....	.....	...
V.—Miscellaneous—									
Sales of old materials	.....	.....	.....	.....	.....		.....	.....	.....
Contributions—									
Provincial and local grants .	}	.....	.....	.....	.....		.....	.....	
Road-watering subscriptions ..									
Rents of houses	133	130	39	85	124		130	130	130
Sales of fruit, grass, &c.	525	400	179	95	274		325	325	325
Other miscellaneous receipts (slaughter-houses, markets, &c.)	.....	.....	.....	.....	.....		.....	.....	.....
VI.—Public works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	
Total receipts from local sources ...	1,047	850	372	373	745		555	555	555
Grants-in-aid from Military Department, viz.—									
For conservancy	462	504	126	326	452		1,050	1,050	1,050
„ lock-hospital	412	500	114	360	474		1,404	1,404	1,404
„ sudder bazar	.....	.....	.....	.....	.....		.....	.....	.....
„ repairs of buildings	346	.....	346	.....	346		.....	.....	.....
Total ...	2,267	1,854	958	1,059	2,017	1,459	3,009	3,009	3,009
GRAND TOTAL ...	2,660	2,530				2,135	3,078	3,078	3,078

Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1891-92.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Darjeeling Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	.....	.....	.....	.....	.....		.....	.....	.
Miscellaneous refunds	.....	.....	.....	.....	.....		.....	.....	
2.—Collection of revenue—									
Collecting establishments ...	.....	.....	.....	.....	.....		.....	.....	.
3.—General administration and accounts—									
Establishments	110	120	30	80	110		120	120	120
Contingencies	50	50	45	40	85		50	50	50
Contributions towards establishment in Government offices	18	20	18	.....	18		20	20	20
4.—Police—									
Police establishment	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous (including cattle-pounds)	.....	.....	.....	.....	.....		.....	.....	.....
5.—Education—									
Grants-in-aid to schools ...	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	385	420	105	280	385		1,164	1,164	1,164
Contingencies	28	80	10	80	90		240	240	240
Vaccination.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
7.—Minor Departments—									
Public Gardens.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Cemeteries	.....	.....	.....	.....	.....		.....	.....	.....
Conservancy.									
Establishments	957	1,044	262	821	1,083		1,260	1,260	1,260
Contingencies	16	16	8	14	22		16	16	16
Water-supply	.....	.....	.....	.....	.....		.....	.....	.....
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Petty establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies (including lump sum)	25	241	.....	.....	.....		50	50	50
10.—Public Works—									
Original Works.									
Buildings	.....	.....	.....	.....	.....		.....	.....	.....
Roads	.....	.....	.....	.....	.....		.....	.....	.....
Other works	.....	.....	.....	.....	.....		.....	.....	.....
Maintenance and Repairs.									
Buildings	378	30	345	9	354		30	30	30
Roads	20	20	.....	.....	.....		20	20	20
Other works	.....	.....	.....	.....	.....		.....	.....	.....
Petty construction and repairs ...	.....	.....	.....	.....	.....		.....	.....	.....
Total expenditure ...	1,984	2,051	823	1,324	2,147	2,066	2,970	2,970	2,970
Closing balance ...	676	489				69	108	108	108
GRAND TOTAL ...	2,660	2,530				2,135	3,078	3,078	3,078

Local estimates as passed by the Quartermaster-General of the Army in India.

485

ESTIMATE

EXCLUDED

BUXA

Receipts.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget Estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised Estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Buxa Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	.....	257				257	280	280	280
I.—Land Revenue—									
Income from land, the property of the fund	.....	.....	.....	.....	.....		.....	.....	.....
II.—Assessed Taxes—									
Taxes upon houses	.....	.....	.....	.....	.....		.....	.....	.....
Tax on trades and professions ..	.....	.....	.....	.....	.....		.....	.....	.....
Chowkidari tax	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...	.....	.....	.....	.....	.....		.....	.....	.....
III.—Police—									
Fees, fines, and forfeitures ...	52	58	15	12	27		50	50	50
Unclaimed property	22	10	.....	.....	.....		10	10	10
Miscellaneous (including cattle-pound receipts)	23	12	4	3	7		12	12	12
IV.—Minor Departments—									
Agriculture—									
Public gardens	.....	.....	.....	.....	.....		.....	.....	.....
Sanitation.									
Conservancy tax and fees ...	.....	.....	.....	.....	.....		.....	.....	.....
Sales of manure, &c.	.....	.....	.....	.....	.....		.....	.....	.....
Water-supply.									
Water-rates	.....	.....	.....	.....	.....		.....	.....	.....
Other receipts	.....	.....	.....	.....	.....		.....	.....	.....
V.—Miscellaneous—									
Sales of old materials	.....	.....	.....	.....	.....		.....	.....	.....
Contributions.									
Provincial and local grants .	36	36	12	20	32		36	36	36
Road-watering subscriptions ...									
Rents of houses	1	.....	1	.....	1		1	1	1
Sales of fruit, grass, &c. . .	28	12	28	19	47		20	20	20
Other miscellaneous receipts (slaughter-houses, markets, &c.	325	.....	297	.....	297		.....	.....	
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	..
Total receipts from local sources ...	487	128	357	54	411		129	129	129
Grants-in-aid from Military Department, viz.—									
For conservancy	1,754	1,754	565	1,127	1,692		1,654	1,654	1,654
„ Lock-Hospital	.....	.....	.....	.....	.....		.....	.....	
„ Sudder Bazar	.....	.....	.....	.....	.....		.....	.....	..
Total ...	2,241	1,882	922	1,181	2,103	1,882	1,783	1,783	1,783
GRAND TOTAL ...	2,241	2,139				2,139	2,063	2,063	2,063

Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1891-92.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th November 1890.			Revised estimate, 1890-91.	Estimate of 1891-92.		Passed by Government
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Buxa Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous refunds	26	.....	26	.....	26		.....	.....	.....
2.—Collection of revenue—									
Collecting establishments ...	.....	.....	.....	.....	.....		.....	.....	.....
3.—General Administration and Accounts—									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	10	24	6	5	11		24	24	24
Contributions towards establishment in Government Offices ..	.....	.....	.....	.....	.....		.....	.....	.....
4.—Police—									
Police establishment	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	
Miscellaneous (including cattle-pounds)	.....	.....	.....	.....	.....		.....	.....	
5.—Education—									
Grants-in-aid to schools	.....	.....	.....	.....	.....		.....	.....	
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	.....	.....	.....	.....	.....		.....	.....	
Contingencies	.....	.....	.....	.....	.....		.....	.....	
Vaccination.									
Establishments	.....	.....	.....	.....	.....		.....	.....	
Contingencies	.....	.....	.....	.....	.....		.....	.....	
7.—Minor Departments—									
Public Gardens.									
Establishments	.....	.....	.....	.....	.....		.....	.....	
Contingencies	.....	.....	.....	.....	.....		.....	.....	
Cemeteries	26	36	13	21	34		36	36	36
Conservancy.									
Establishments	1,636	1,644	540	1,093	1,633		1,644	1,644	1,644
Contingencies	35	50	15	29	44		50	50	50
Water-supply	.....	.....	.....	.....	.....		.....	.....	.....
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	
9.—Miscellaneous—									
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Petty establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies (including lump sum)	.....	.....	.....	.....	.....		.....	.....	.....
10.—Public Works—									
Original Works.									
Buildings	120	.....	120	.....	120		.....	.....	.....
Roads	.....	.....	.....	.....	.....		.....	.....	.....
Other works	.....	.....	.....	.....	.....		.....	.....	
Maintenance and Repairs.									
Buildings	120	100	119	89	30		100	100	10
Roads	.....	.....	.....	.....	.....		.....	.....	.....
Other works	.....	.....	.....	.....	.....		.....	.....	.....
Petty construction and repairs	11	5	.....	.....	.....		5	5	5
Total Expenditure ...	1,984	1,859	601	1,237	1,838	1,859	1,859	1,859	1,859
Closing balance ...	257	280				280	204	204	204
GRAND TOTAL ...	2,241	2,139				2,139	2,063	2,063	2,063

Local estimates as passed by the Quartermaster-General of the Army in India.

487

ESTIMATE

EXCLUDED

DORUNDA

Receipts.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1890-91.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Dorunda Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,496	1,624				1,624	492	442	442
I.—Land Revenue—									
Income from land the property of the fund	.....	19	.....	19	19		19	19	19
II.—Assessed taxes—									
Taxes upon houses	...	.....	.....	.....	.....		.....	.....	
Tax on trades and professions...	.....	.....	.....	.....	.....		.....	.....	
Chowkidari tax	487	600	265	313	578		554	554	554
Miscellaneous (including taxes on horses and carriages) ...	... ..	.....	.....	.....	.....		.....	.....	...
III.—Police—									
Fees, fines and forfeitures ...	68	150	25	72	97		60	60	60
Unclaimed property	36	.....	.....	8	8		.....	.....	
Miscellaneous (including cattle-pound receipts)	86	50	17	101	118		60	60	60
IV.—Minor Departments—									
Agriculture.									
Public gardens	.....	.....	.....	.....	.....		.....	.....	
Sanitation.									
Conservancy tax and fees ...	207	991	184	304	488		600	600	600
Sales of manure, &c.	.....	.....	.....	.....	.....		.....	.....	
Water-supply.									
Water rates	.....	.....	.....	.....	.....		.....	.....	...
Other receipts	.....	.....	.....	.....	.....		.....	.....	...
V.—Miscellaneous—									
Sales of old materials	.....	.....	.....	.....	.....		.....	.....	.....
Contributions—									
Provincial and Local grants ..	... ..	.....	.....	.....	.....		.....	.....	....
Road-watering subscriptions ...	... ..	.....	.....	.....	.....		.....	.....	.....
Rents of houses	... .	... ..	.. .	.....	.....		.....	.....	.....
Sales of fruit, grass, &c. ...	593	600	195	466	661		600	600	600
Other miscellaneous receipts (slaughter-houses, markets, &c.)...	.....	.....	.....	.....	.....		.....	.....	...
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	...
Total receipts from local sources...	1,537	2,410	686	1,283	1,969		1,893	1,893	1,893
Grants-in-aid from Military Department, viz.—									
For conservancy	.....	.....	.....	.....	.....		300	300	300
„ Lock-Hospital	.....	.....	.....	.....	.....		.....	.....	.....
„ Sudder Bazar	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	1,537	2,410	686	1,283	1,969	2,254	2,193	2,193	2,193
GRAND TOTAL ...	3,033	4,034				3,874	2,685	2,635	2,635

Local estimates as passed by the Quartermaster-General of the Army in India

FOR 1891-92.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Dorunda Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous refunds	.....	.....	.....	.....	.....		.....	.....	.....
2.—Collection of revenue—									
Collecting establishments ...	252	252	84	198	282		252	372	372
3.—General Administration and Accounts—									
Establishments	120	120	40	80	120		120	120	120
Contingencies	22	50	9	34	43		50	50	50
Contributions towards establishment in Government offices ...	30	20	15	.....	15		24	24	24
4.—Police—									
Police establishments	.....	468	.....	1,209	1,209		468	468	468
Contingencies	.....	20	.....	.....	.....		20	20	20
Miscellaneous (included cattle-pounds)	.....	.....	.....	.....	.....		.....	.....	.....
5.—Education—									
Grants-in-aid to schools	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Vaccination.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
7.—Minor Departments—									
Public Gardens.									
Establishments	60	60	20	40	60		60	60	60
Contingencies	14	60	3	10	13		40	40	40
Cemeteries	.....	.....	.....	.....	.....		.....	.....	.....
Conservancy,									
Establishments	786	786	262	524	786		786	786	786
Contingencies	8	50	2	5	7		50	50	50
Water-supply	.....	.....	.....	.....	.....		.....	.....	.....
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Petty establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies (including lump sum)	30	108	7	52	59		228	108	108
10.—Public Works—									
Original Works.									
Buildings	.....	.....	.....	.....	.....		.....	.....	.....
Roads	.....	.....	.....	.....	.....		.....	.....	.....
Other works	.....	.....	.....	.....	.....		.....	.....	.....
Maintenance and Repairs.									
Buildings	.....	50	.....	.....	.....		50	50	50
Roads	.....	172	.....	.....	.....		172	172	172
Other works	.....	.....	.....	.....	.....		.....	.....	.....
Petty construction and repairs	87	180	26	140	166		180	180	180
Total Expenditure ...	1,409	2,396	468	2,292	2,760	3,436	2,500	2,500	2,500
Closing Balance ...	1,624	1,638				442	185	135	135
GRAND TOTAL ...	3,033	4,034				3,878	2,685	2,635	2,635

Local estimates as passed by the Quartermaster-General of the Army in India.

489

ESTIMATE

EXCLUDED

DINAPORE

Receipts.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Dinapore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	3,080	4,359	..	.....	.....	4,359	1,692	1,633	1,633
I.—Land revenue—									
Income from land the property of the fund	2,501	2,500	1,677	1,248	2,925		2,500	2,500	2,500
II.—Assessed taxes—									
Taxes upon houses ..	3,994	5,700	1,871	1,647	3,518		5,700	5,700	5,700
Tax on trades and professions ..	.....	1,350	... ..	.....	.....		.....	.....	.
Chowkidari tax	.....	.....	.....	. . .	...		.. .	.. ..	.
Miscellaneous (including taxes on horses and carriages) ..	204	200	.....	193	193		200	200	200
III.—Police—									
Fees, fines, and forfeitures ...	170	300	43	384	427		200	200	200
Unclaimed property	.....	.....	.....	.....	.....		.....	. ...	.....
Miscellaneous (including cattle-pound receipts)	183	250	28	40	68		210	210	210
IV.—Minor Departments—									
Agriculture.									
Public gardens	.....	.....	.....	. . .	.....		.. ...	.....	... ..
Sanitation.									
Conservancy tax and fees ..	1,168	1,200	586	333	919		1,200	1,200	1,200
Sales of manure, &c.	.. .	.....	.....	.....	.....		.....	..	.
Water-supply.									
Water-rates	. ...	.....	.....	.. . .	.....		.....	.. ...	
Other receipts	. ...	.....	.. ..	.. ...	......		.....	.....	
V.—Miscellaneous—									
Sales of old materials	.....	.....	.....	.....	.....		.....	.....	
Contributions.									
Provincial and local grants ...	.....	185	. ...	.....	. ...		185	185	185
Road-watering subscriptions ..	.....	50	.....	.. ...	.. .		200	200	200
Rents of houses . .	207	100	148	.....	148		200	200	200
Sales of fruit, grass, &c. ..	1,125	1,700	912	484	1,396		2,000	2,000	2,000
Other miscellaneous receipts (slaughter-houses, markets, &c.)	1,243	1,200	334	1,107	1,441		3,000	3,000	3,000
VI.—Public Works—									
Tolls and ferries	114	150	114	41	155		150	150	150
Total receipts from local sources..	10,909	14,885	5,713	5,477	11,190		15,745	15,745	15,745
Grants-in-aid from Military Department, viz.—									
For conservancy	2,460	900	2,460	600	3,060		.....	.....	. ...
„ lock-hospital	408	408	408	272	680		.....	.. ...	.....
„ treatment of small-pox .	370	.....	370	185	555		.....	.....	.....
„ Sudder bazar . ..	91	.....	91	.....	91		.....	.. ...	.....
„ Police	3,989	...	2	.....	2		.....	.....	.. ...
Total .	18,227	16,193	9,044	6,534	15,578	15,853	15,745	15,745	15,745
GRAND TOTAL ..	21,307	20,552				20,212	17,437	17,378	17,378

Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1891-92.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

HEADS AND ITEMS.	Actuals, 1889-90.	Budget estimate, 1890-91.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1890.			Revised estimate, 1890-91.	ESTIMATE OF 1891-92.		Passed by Government.
			Last 4 months of 1889-90.	First 8 months of 1890-91.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Dinapore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	.....	.....	.....	.....	.....			.....	.....
Miscellaneous refunds	.....	.....	.....	.....	.....			.....	.....
2.—Collection of revenue—									
Collecting establishments ...	286	288	94	188	282		288	288	288
3.—General administration and accounts—									
Establishments	636	636	212	424	636		636	636	636
Contingencies	64	120	7	28	35		120	120	120
Contributions towards establishment in Government offices ...	136	128	89	.....	89		160	160	160
4.—Police—									
Police establishment	6,302	3,288	6,302	3,877	10,179		3,288	3,288	3,288
Contingencies	474	248	474	249	723		248	248	248
Miscellaneous (including cattle-pounds)	.....	.....	.....	.....	.....		.....	.....	.....
5.—Education—									
Grants-in-aid to schools ...	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	266	396	96	168	264		1,680	1,680	1,680
Contingencies	137	220	59	.....	9		1,060	1,060	1,060
Vaccination.									
Establishments	90	85	45	45	90		85	85	85
Contingencies	.....	.....	.....	26	26		.....	.....	..
7.—Minor Departments—									
Public Gardens.									
Establishments	192	192	64	128	192		192	192	192
Contingencies	50	50	50	.....	50		50	50	50
Cemeteries	...	.....	.....	.....	.....		.....	.....	.....
Conservancy.									
Establishments	3,780	3,768	1,268	2,598	3,866		3,816	3,816	3,816
Contingencies	1,464	1,006	898	639	1,537		1,070	1,070	1,070
Water-supply	.....	.....	.....	.....	.....		.....	.....	.....
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents	.....	20	.....	.....	.....		20	20	20
Petty establishments	246	204	104	239	343		204	204	204
Contingencies (including lump sum)	390	300	356	356	712		666	666	666
10.—Public Works—									
Original works.									
Buildings	.....	.....	50	.....	50		.....	.....	.....
Roads	.....	.....	.....	.....	.....		.....	.....	.....
Other works	.....	.....	8	.....	8		.....	.....	.....
Maintenance and repairs.									
Buildings	436	600	436	74	510		500	500	500
Roads	1,999	1,550	499	267	766		2,000	2,000	2,000
Other works	.....	.....	.....	.....	.....		.....	.....	.....
Petty construction and repairs	.....	.....	13	.....	13		.....	.....	.....
Total expenditure	16,948	13,003	10,982	9,306	20,288	18,579	16,083	16,083	16,083
Closing balance	4,359	7,459				1,633	1,354	1,295	1,295
GRAND TOTAL	21,307	20,552				20,212	17,437	17,378	17,378

Local estimates as passed by the Quartermaster-General of the Army in India.

H P.—Reg. No. 1355C—203—20-6-91.

FINANCIAL DEPARTMENT.

FINANCE.

DARJEELING, THE 9TH JUNE 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 18Bt., dated the 18th March 1891, submitting the estimates of receipts and expenditure of the Excluded Local Funds for 1891-92.

Letter from the Accountant-General, Bengal, No. 1Bt., dated the 4th April 1891, submitting revised figures for Public Works expenditure debitable to Mohsin Endowment Fund for 1891-92.

Memorandum from the Accountant-General, Bengal, No. 4Bt., dated 6th May 1891, submitting the estimates of receipts and expenditure of the Hospital Port Dues Fund, Chittagong, for 1891-92, for inclusion in the Excluded Local Funds budget for that year.

The Excluded Local Funds may be classed under the following heads:—

(1). Police Funds.	(4). Medical and Charitable Funds.
(2). Marine "	(5). Public Works "
(3). Education "	(6). Miscellaneous "

(7). Cantonment Funds.

2. The Accountant-General's estimates of receipts and expenditure of Police and Education Funds do not call for any remark and are accepted. It is observed that, owing to the Maharaja of Vizianagram having withdrawn his annual donation, "The Vizianagram Scholarship Fund" is gradually being exhausted and will shortly cease to exist.

3. The Marine Funds are "The Hospital Port Dues Fund, Calcutta," "The Balasore Port Fund," and "The Cuttack and Pooree Ports Fund." The Marine Department sanctioned experimentally the creation of a *Hospital Port Dues Fund* for Chittagong, but it has now been abolished, and the Accountant-General's Supplementary abstract estimate providing Rs. 5,000 as receipts from Hospital Port Dues, and the same amount as expenditure on Sanitary Superintendence and Medical aid, will not be included in the budget. In accordance with recent orders of the Marine Department of this Government, the Accountant-General has for the first time submitted separate accounts for the Port Funds of Pooree and Cuttack, which have hitherto been shown together.

The estimate of the *Balasore Port Fund* provides Rs. 3,600 for the salary of the Port Officer. A personal allowance of Rs. 50 a month has recently been granted to the Port Officer, and the estimate will accordingly be raised to Rs. 4,200. The estimates in other respects are accepted.

4. Under the head Medical and Charitable Funds, an additional allotment of Rs. 250 has been made from the *Pilgrims Lodging House Fund*, for the excavation of a well and the improvement of a tank at Chandbally, thus raising the total expenditure of the Fund during the year 1891-92 from Rs. 29,473 as fixed in Government Resolution No. 131, dated 21st January 1891, to Rs. 29,723. The remaining estimates under this head are accepted and call for no remarks.

5. The Public Works Funds are "The Khond Mehal Road Fund," "The Darjeeling Improvement Fund," "The Juggernath Road Fund," and "The Wahabee Fund." The estimates of the *Khond Mehal Road Fund* and the *Juggernath Road Fund* are accepted. The following table compares the Accountant-General's estimates of the *Darjeeling Improvement Fund* with the revised estimate for 1890-91, and the actuals of 1889-90 :—

	Actuals, 1889-90.	Accountant-General's revised estimate, 1890-91.	Sanctioned revised estimate, 1890-91.	Accountant-General's estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	14,676	13,246	13,245	12,246
Receipts	26,651	27,000	26,700	25,700
Total ...	41,327	40,246	39,945	37,946
Expenditure ...	28,081	28,000	34,045	26,195
Closing balance ...	13,246	12,246	5,900	11,751

In Government order No. F $\frac{1\cdot E}{25}$ 3, dated the 17th July 1890, the Deputy Commissioner of Darjeeling was authorized to incur expenditure up to Rs. 34,045 against the Fund in 1890-91. Since then the following charges have been sanctioned :—

(1) Rs. 180 in excess of the budget allotment under dispensary contingencies to meet the cost of medicines for the Silligoree dispensary.

(2) Rs. 900 for the construction of a road from Cheabhanjan to Dentam.

(3) Rs. 735 for the construction of the approach roads to the Singla and Rangit Ferries.

In view of these figures, the Lieutenant-Governor considers that the revised estimate of expenditure for the year 1890-91 cannot safely be placed at a lower figure than Rs. 34,045. The estimates of receipts and expenditure for 1891-92 are accepted, but the opening and closing balances of the year will stand at Rs. 5,900 and Rs. 5,405 respectively.

The *Wahabee Fund* closed the year 1890-91 with a balance of Rs. 1,570. In Government order No. 2272, dated the 6th May 1891, the whole of the balance at credit of the Fund has been granted for the purpose of meeting, as far as possible, the expenditure incurred by the Municipal Commissioners of Patna in connection with the preparation of the drainage and water-supply schemes for the town. The Fund will now be closed.

6. The Miscellaneous Funds comprise "The Zoological Garden Fund," "The Christian Burial Board Fund," "The Mahomedan Burial Board Fund," and "The Mohsin Endowment Fund." The Accountant-General's estimates of the *Zoological Garden Fund* and the *Christian Burial Board Fund* are accepted. The receipt of the *Mahomedan Burial Board Fund* are estimated at Rs. 5,638, and the disbursements at Rs. 5,676. The Fund is estimated to close the current year with a deficit balance of Rs. 105, but in order to cover this deficit, the grant from Provincial revenues will be raised from Rs. 1,638 to Rs. 1,743.

Since the submission of the budget, the Accountant-General has reported that the estimate of expenditure on account of Public Works for 1891-92, debitable to the *Mohsin Endowment Fund*, has been raised by the Public Works Department from Rs. 12,500 to Rs. 21,800. This includes a grant of Rs. 10,552 for the construction of a new building required for the students of the Arabic and Persian classes attached to the Rajshahye College. The revised estimate has accordingly been adopted, and the estimated balance at the credit of the Fund reduced from Rs. 32,573 to Rs. 23,273.

7. The Accountant-General has adopted the estimates of the *Cantonment Funds* as passed by His Excellency the Commander-in-Chief except in the case of the Dum-Dum Cantonment Fund, the estimate of expenditure in which has been raised from Rs. 9,065 to Rs. 9,804. The increase is under the sub-head "Hospitals and Dispensaries," and is due to increase in establishment subsequently sanctioned by His Excellency. The Accountant-General's figures are accepted.

492

8. In accordance with the foregoing remarks, the estimates of receipts and expenditure of the Excluded Local Funds for the year 1891-92, will stand as follows:—

	Receipts. Rs.	Expenditure. Rs.
(1) Police Fund—		
Railway Police clothing	2,556	2,400
(2) Marine Funds—		
Hospital Port Dues, Calcutta	60,500	61,500
Balasore Port	7,770	17,257
Cuttack Port	12,010	8,833
Pooree Port	430	755
Total ...	80,710	88,345
(3) Education Funds—		
Jodoonath Mookerjee's Scholarship ...	840	840
Hindu College	5,226	4,955
Durga Charan Laha's Scholarship ...	3,032	3,037
Juggerah Estate	1,200	984
Vizianagram Scholarship	.....	1,818
Khond Mehal School	4,072	3,072
Total ...	14,370	14,706
(4) Medical and Charitable Funds—		
Pilgrims' Lodging-house Funds ...	28,466	29,723
Balasore Pilgrim Hospital	1,155	1,040
Choonee Lal Seal's Dispensary ...	2,000	2,000
Unnochutter	5,752	5,892
Total ...	37,373	38,655
(5) Public Works Funds—		
Khond Mehal Road	4,200	4,304
Darjeeling Improvement	25,700	26,195
Juggernath Road	4,080	3,893
Wahabee	.....	1,570
Total ...	33,980	35,962
(6) Miscellaneous Funds—		
Zoological Garden	36,992	38,180
Christian Burial Board	10,987	10,987
Mahomedan Burial Board	5,743	5,676
Mohsin Endowment	1,14,562	1,35,267
Total ...	1,68,284	1,90,110
(7) Cantonment Funds	55,782	56,314
GRAND TOTAL ...	3,93,055	4,26,492

ORDER—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the General, Revenue, Municipal, Judicial, Political, Marine, and Public Works Departments, and to the Accountant-General, Bengal, for information.

Ordered that a copy of the estimates regarding Zoological Garden Fund, with a copy of the Resolution, be forwarded to the Honorary Secretary to the Zoological Garden Committee for information; that a copy of the estimates regarding the Christian Burial Board Fund, with a copy of the Resolution, be forwarded to the Chairman of the Burial Board Fund for information; and that a copy of the Resolution, with a copy of the budget, be forwarded to the Commissioner of the Orissa Division for information.

Ordered also that extract paragraph 2 of the Resolution, with a copy of the estimates of the Education Funds, be forwarded to the Director of Public Instruction for information; that extract paragraph 5 of the Resolution, with a copy of the estimate of the Darjeeling Improvement Fund, be forwarded to the Commissioner of Rajshahye for information; that extract paragraph 6, regarding the Mahomedan Burial Board Fund, with a copy of the estimate, be forwarded to the Chairman of the Mahomedan Burial Board Fund for information, and that extract paragraph 7, regarding the Cantonment Funds, with a copy of the estimate, be forwarded to the Inspector-General of Police and Quartermaster-General in India, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 2883-98.

FORWARDED to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 15*th June* 1891.

C. E. G.—Reg No. 1350C—203—20-6-91.

Summary of Financial Statement, 1891-92.

The Financial Statement for 1891-92 is published in a Gazette Extraordinary of this date.

The Accounts of 1889-90 have closed with a surplus of Rx. 2,612,033.

In the Revised Estimate for 1890-91 the Revenue is estimated at Rx. 85,313,500, and the Expenditure at Rx. 82,526,400, yielding a surplus of Rx. 2,787,100. The larger part of this surplus is due to the rise in the rate of Exchange.

The net Revenue from Opium is expected to be Rx. 218,200 less than the Budget Estimate. The net Railway Revenue, apart from the Exchange on sterling payments, is only slightly better than the Budget Estimate. Most of the other Revenue heads show improvement.

In the Budget Estimate for 1891-92 the Revenue is estimated at Rx. 86,025,300 and the Expenditure at Rx. 85,909,700, yielding a surplus of Rx. 115,600. The Famine Grant is restored to the original amount Rx. 1,500,000, of which Rx. 1,043,000 is under Famine Relief and Insurance, and Rx. 457,000 represents the loss on the Indian Midland and the Bengal-Nagpur Railways, which have been constructed for the protection of the country against famine. The estimate of net Opium Revenue is Rx. 5,318,700, being Rx. 361,500 less than the Revised Estimate of 1890-91. Exchange is taken at 1*s.* 5¼*d.* There is an improvement of Rx. 164,300 as compared with the Budget Estimate of 1890-91 in the net charge for Upper Burma.

It is stated under the usual reserve that the Secretary of State proposes in 1891-92 to sell £16,000,000 of Council Bills, and to raise a loan of £2,600,000 for discharge of 3½ per cent. Debentures and advances to Railway Companies.

The Estimates of 1891-92 provide Rx. 3,500,000 for Capital Expenditure not charged to Revenue, and also the sum of Rx. 1,008,300 as loans for local purposes. But it is not expected that it will be necessary to raise any loan in India in 1891-92. This satisfactory result is due mainly to the large surpluses of 1889-90 and 1890-91, and to the provision in those years for Reduction of Debt. Out of the grant for Famine Relief and Insurance, the sum of Rx. 1,040,000 is assigned for the construction of Protective Railways and Canals in 1891-92.

Future prospects, apart from questions connected with Exchange and Military Expenditure, are considered by Sir David Barbour to be decidedly encouraging.

March 20, 1891.

The Gazette of India

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, FRIDAY, MARCH 20, 1891.

FINANCIAL STATEMENT for 1891-92.

CONTENTS.

PART I.

IMPERIAL REVENUE AND EXPENDITURE.

	PARA.	PAGE
Preliminary	1	3
I.—Accounts of 1889-90	2	3
II.—Revised Estimate of 1890-91	3	3
III.—Budget Estimate of 1891-92	13	7
IV.—Progress in 1889-90 and 1890-91	20	9
V.—Prospects in the immediate Future	25	12
VI.—Exchange	36	15

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE.

I.—Accounts of 1889-90	1	20
II.—Revised Estimates of 1890-91	9	21
III.—Budget Estimates of 1891-92	20	24
IV.—Examination of the Estimates under the more important heads of Revenue and Expenditure—		
LAND REVENUE	32	27
OPIUM	33	28
SALT	34	29
STAMPS	37	30
EXCISE	38	30
CUSTOMS	39	30
ASSESSED TAXES	40	31
FORESTS	41	32

	PARA.	PAGE
IV.—Examination of the Estimates under the more important heads of Revenue and Expenditure —*continued.*		
INTEREST	42	32
POST OFFICE	44	34
TELEGRAPH	45	34
MINT	46	35
CIVIL DEPARTMENTS	47	35
FAMINE RELIEF AND INSURANCE	48	36
RAILWAYS	49	37
IRRIGATION	53	38
BUILDINGS AND ROADS	54	39
ARMY	55	40
SPECIAL DEFENCE WORKS	60	41
UPPER BURMA	62	41
V.—Expenditure not charged to Revenue	63	42
VI.—Ways and Means—Home Treasury	67	44
" " India	69	46
VII.—Summary	74	48

APPENDIX I.

	PAGE
THE COURSE OF PRICES AND WAGES IN 1890	49

APPENDIX II.

ACCOUNTS AND ESTIMATES.

GENERAL STATEMENT of the ACCOUNTS and ESTIMATES of the REVENUE and EXPENDITURE and RECEIPTS and DISBURSEMENTS of the GOVERNMENT of INDIA, in INDIA and in ENGLAND . . . 58 & 59

A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND . . . . . 60 & 61

B.—STATEMENT of the EXPENDITURE chargeable on the REVENUES of INDIA, in INDIA and in ENGLAND . 62 & 63

C.—STATEMENT of RECEIPTS and DISBURSEMENTS other than REVENUE and EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND 64–67

D.—ACCOUNT of PROVINCIAL and LOCAL SAVINGS charged to REVENUE, and held at the disposal of PROVINCIAL GOVERNMENTS under their PROVINCIAL CONTRACTS 68

E.—STATEMENT of NET REVENUE and EXPENDITURE—ENGLAND and INDIA 69

FINANCIAL STATEMENT for 1891-92.

PART I.

IMPERIAL REVENUE AND EXPENDITURE.

Preliminary.

IN the Financial Statement for 1890-91 Imperial Revenue and Expenditure were dealt with, for the first time, in a separate section (Part I) of the Statement. The object of this innovation was to present an account of the financial position of the Government of India which, by excluding all matters of minor importance and all questions relating to Provincial and Local Finance, would be more easily understood by the general public.

The change has, to some extent, secured the object with which it was made, and the practice will be continued in the present and future years. It should be recollected that Part I gives only a general outline of the financial position of the Government of India, and that those who wish for fuller information must turn to Part II.

Section I.—Accounts of 1889-90.

2. The Budget Estimate of 1889-90 showed a surplus of Rx. 106,300. The Revised Estimate of the same year, issued in March last, showed a surplus of Rx. 1,809,700, after postponing for a year the special contribution of Rx. 490,000 from Local Governments and increasing the Famine Grant* by Rx. 427,500. The Final Accounts of the year now show a surplus of Rx. 2,612,000, being an increase over the Revised Estimate of Rx. 802,300. The Final Accounts invariably give a better result than the Revised Estimate, and improvement was foretold when the Revised Estimate of 1889-90 was published.

The improvement has proved to be greater than was expected, owing to a general improvement in Revenue, to larger Land Revenue collections in Madras, and to reduced Expenditure, which occurred mainly in England under Army and Special Defence Works, but partly in India also.

Unusually high collections of Land Revenue are necessarily followed by a corresponding reduction in future months, and Ordnance Stores and Special Defence Stores that have been ordered must be paid for sooner or later, so that the whole improvement does not represent a permanent gain.

The year 1889-90 was, however, one of great financial prosperity, though the actual surplus was swollen by accidental causes.

Section II.—Revised Estimate of 1890-91.

3. The Budget Estimate of the year which is now about to close, was framed in March 1890, and showed a surplus of Rx. 270,400.

The Revised Estimate of the same year, framed in the present month, shows a surplus of Rx. 2,787,100, and I have little doubt that, as usual, the

* *To prevent misapprehension, I may mention that the words "Famine Grant" are used merely to indicate shortly what is ordinarily known as the "Grant for Famine Relief and Insurance," and that their employment does not indicate any change of policy*

actual surplus of the Final Accounts will materially exceed that of the Revised Estimate.

4. A mere catalogue of increases and decreases under every head of account, each item being accompanied by remarks not readily intelligible to the general reader, would present only a confused picture of the finance of the year, and the causes which have led to the increased surplus will be shown more clearly if the Revenue and Expenditure be dealt with according to certain divisions which, if they do not constitute a perfect classification, are at least not wholly artificial.

For present purposes I shall deal with Revenue and Expenditure under four great heads--(1) the Military Account, which includes all Expenditure under Army, Military Works, and Special Defence Works, (2 the Railway Revenue Account, (3) Other Revenue and Expenditure, excluding Exchange, and (4) that peculiarly fluctuating element which has a column to itself in our Accounts and is called Exchange.

The same classification will be followed both in dealing with the Revised Estimate of 1890-91 and the Budget Estimate of 1891-92.

Exchange.

5. The most remarkable feature of the year 1890-91 has been the great fluctuations in Exchange, and the higher average level at which it has stood.

In the Budget Estimate the rate of Exchange was taken at 1*s.* 4·55*d.* per rupee. The highest rate obtained by the Secretary of State during the year was 1*s.* 8·94*d.*, the lowest 1*s.* 5*d.*, and the average rate of the year has been 1*s.* 6·11*d.*, an increase over the rate taken in the Budget of 1·56*d.* per rupee.

The rise in Exchange has given an improvement of Rx. 1,926,500 in the Exchange on the net sterling Expenditure; the rate of Exchange of the year also affects the amount of the receipts shown under XXIV Exchange, and the rise in Exchange has, in the current year, reduced those receipts by about Rx. 200,000.

Civil Revenue (excluding the Railway Revenue Account).

6. Excluding the Railway Revenue Account, the total Civil Revenue, as shown in the Revised Estimate, is almost the same as in the Budget Estimate, there being an increase of Rx. 69,900 in India and of £137,900 in England. Although the total revenue of the two Estimates is nearly the same, there have been important fluctuations under particular heads. Excluding Revenue from Opium, the increase under the Principal Heads of Revenue amounts to Rx. 520,500, the chief items of increase being Rx. 213,500 under Salt, and Rx. 160,500 under Customs. There is an increase in Mint receipts of Rx. 120,000, and under Irrigation of Rx. 78,500.

In the Home Accounts there is an increase of £104,000 under the head Interest, which is due to the Secretary of State having been able to lend a portion of his cash balance at favourable rates, and an increase of £31,000 under Medical owing to the sale of the Ealing Lunatic Asylum. On the other hand, the decrease in Opium Revenue is Rx. 328,300, and under XXIV Exchange it is Rx. 313,500. Minor fluctuations, which need not be specially noticed in this place, reduce the total increase of Civil Revenue in India to Rx. 69,900 and raise it in England to £137,900.

7. Of the increases which have taken place, some represent a growth of revenue which will in all probability be permanent; but a portion of the increase under Salt is due to a change in the date of payment of the duty in Madras and is merely temporary, while the increase in Mint receipts and the chief

increases in the Home Accounts are due to special causes and cannot be expected to occur in future years.

The nature of the receipts under XXIV Exchange was explained in the Financial Statement for 1889-90; they arise mainly under the Contracts with certain Railway Companies, and depend on the magnitude of the transactions that take place in any year and on the variation between the actual Exchange of the year and the fixed rates of Exchange which have been adopted in the Contracts. The receipts under this head have fallen off partly because the rate of Exchange rose during the year, and so reduced the difference between the average rate of the year and the Contract rates, and partly because the Capital transactions have been smaller.

The falling off in Opium Revenue and in receipts under XXIV Exchange arises from causes which are in no way connected with, or dependent on, the general well-being of the country.

The growth of permanent Revenue during the year has been moderate; but it will be remembered that there was a great and unusual increase of Revenue in the year 1889-90, and, taking the two years together, there is ample reason to be satisfied with the rate of growth of that portion of the Civil Revenue which is dependent on the general progress of the country.

Civil Expenditure (excluding the Railway Revenue Account).

8. Civil Expenditure in India, excluding the Railway Revenue Account, shows a reduction of Rx. 86,400, and Civil Expenditure in England an increase of £53,500. The variations from the Budget under the different heads have not been very great, the chief increases of expenditure in India being under Interest (Rx. 141,200), owing to the special payments in connection with the conversion of a portion of the 4½ per cent. loan, and under Political (Rx. 76,700), owing chiefly to the payment of arrears of his subsidy to the Amir of Afghanistan and to additional political expenditure in Biluchistan.

On the other hand, there were savings in expenditure under Opium (Rx. 110,000), and Stationery and Printing (Rx. 44,000), owing, in the former case, to a poorer crop than had been expected, and in the latter to smaller purchases in India. There was also a saving of Rx. 65,300 in the cost of Police, most of it in Upper Burma.

In England there has been an increase of £40,400 under Superannuation Allowances, due chiefly to the adoption of a minimum exchange of 1*s.* 9*d.* per rupee for the payment of rupee pensions. There are also increases, somewhat less in amount, under Interest and Marine, and Territorial and Political Pensions, and a saving of £41,000 in Civil Furlough and Absentee Allowances.

Railway Revenue Account.

9. The Railway Revenue Account, in so far as the transactions are Imperial, shows a net improvement of Rx. 823,000; but this is due to the improvement in Exchange. Receipts, which are almost wholly Indian, show a falling off of Rx. 350,500, due to reduced traffic, while the Expenditure recorded in the Indian portion of the Accounts shows a reduction of Rx. 439,000, due to the lower cost of working the State Railways. The sterling Expenditure is almost exactly the same as that in the Budget Estimate; but the reduction in the column headed Exchange is no less than Rx. 719,600.

The question of Exchange so intimately affects the Railway Revenue and Expenditure that it is practically impossible to eliminate its influence from the Railway Revenue Account with complete accuracy; but as the net Indian receipts exceed the amount entered in the Budget by only Rx. 87,600, while the net

English expenditure is less by only £15,600, it will be obvious that the total improvement in the year of Rx. 823,000 is, really, due to the rise in Exchange.

Military Expenditure.

10. The direct Military Expenditure appears in the Accounts under the three heads of (1) Army, (2) Military Works, and (3) Special Defences.

In the Revised Estimate, the rupee Expenditure in India and the sterling Expenditure in England under the head Army are nearly the same as in the Budget Estimate, there being an increase in net Expenditure of Rx. 136,000 in India and a net decrease of £34,300 in England. There is, of course, a large saving in Exchange on the sterling Expenditure.

Under Military Works there is an increase in Expenditure of Rx. 64,700 in India, a decrease in the Home Expenditure of £1,500, and an increase of receipts in India amounting to Rx. 5,600.

Under Special Defences there is short Expenditure amounting to Rx. 162,500 in India and to £125,500 in England; this is merely a postponement of Expenditure, and not a real saving.

Summary.

11. The whole history of 1890-91 may then be summed up in the following manner.

During 1890-91 there has been a moderate, but not unsatisfactory, growth of Revenue, under the ordinary Civil Heads in India, which growth has been swallowed up by the falling off in Opium Revenue, and in the receipts which are recorded under the head XXIV Exchange. Special causes have given some increase of Revenue in England, and there are also increases of Revenue in India which are due to temporary causes and are not part of the normal growth of income,

On the Expenditure side of the Account the total variation in the Civil Departments from the Budget Estimate is small, both in England and in India.

In the Railway Revenue Account there is a reduction in receipts, due to falling off in traffic, which is balanced by diminished cost of working.

Under Army, the net Expenditure, taking Indian and Home receipts and payments together, does not differ materially from that entered in the Budget, while under Military Works there is an increase in the Indian Expenditure of Rx. 64,700. Under Special Defences there is short Expenditure in India of Rx. 162,500, and in England of £125,500.

The rise in Exchange has given an improvement on net sterling Expenditure of Rx. 1,926,500. In other words, the total Civil Revenue, and, in a still greater degree, the total Civil Expenditure of the Revised Estimate of 1890-91, closely follow the figures of the Budget; a marked falling off in Railway Traffic has been met by reduced cost of working; there is some increase of Expenditure under Army and Military Works; a remarkable rise in Exchange and short Expenditure on Special Defence Works have caused a great increase in the estimated surplus of the year. The surplus of the Budget Estimate was Rx. 270,400; the surplus of the Revised Estimate is Rx. 2,787,100, an increase of Rx. 2,516,700. The effect of the rise in Exchange on the net sterling Expenditure and the short Expenditure under Special Defences give an improvement of Rx. 2,271,000; if allowance be made for the effect of the rise in Exchange on the receipts under XXIV Exchange this is reduced to Rx. 2,071,000.

12. The large surplus of the year 1890-91, as now estimated, does not arise from causes which can be contemplated with complete satisfaction. The rise in Exchange has already been lost to a very great extent; the fall in

the price of Opium continues, and the receipts under XXIV Exchange will diminish still further, as the total transactions from which they arise are reduced in amount: the short Expenditure under Special Defences is a postponement of the burden, and not a real saving.

The coming year will, therefore, open under conditions somewhat different from those which I was able to announce in the Financial Statements of 1889-90 and 1890-91.

Section III.—Budget Estimate of 1891-92.

Surplus of 1891-92.

13. The Budget Estimate of the coming year shows a surplus of only Rx 115,600, which practically means that Revenue just balances Expenditure.

Exchange.

14. In the Budget Estimate for 1891-92 the rate of Exchange is taken at 1*s.* 5·25*d.* per rupee as against an average rate of 1*s.* 6·11*d.* obtained in 1890-91. This reduction causes an increase of Expenditure which may, in round numbers, be put at Rx. 1 000,000.

Civil Revenue (excluding the Railway Revenue Account).

15. The total Civil Revenue in India (excluding the Railway Revenue Account) is less than that of the Revised Estimate of the preceding year by no less than Rx. 692,600. The sterling receipts in the Home Estimates are less by £167,900.

The reduction in the Revenue Received in India is due to a variety of causes.

The Salt Receipts and the Mint Receipts of 1890-91 have been swollen by causes which cannot be expected to recur; and, consequently, there are reductions of Revenue under these heads in the Budget Estimate of 1891-92, which amount, respectively, to Rx. 105,900 and Rx. 97,700. Under Opium a further reduction of Rx. 281,600 is expected, and under XXIV Exchange a further reduction of Rx. 88,600.

These figures account for a total decrease in Revenue of Rx. 573,800.

In 1890 91 we received from Local Governments a special contribution of Rx. 490,000, the adjustment being effected by the Provincial Governments surrendering an equivalent amount of Provincial Land Revenue to the Imperial Government for that year only. There is no such receipt in 1891-92, and consequently the Imperial Revenue for 1891-92, which is that with which I am now dealing, is reduced by this amount. The growth of Land Revenue, however, reduces the actual loss to Rx. 266,800, and adding this amount to the sum of Rx. 573,800, to which I have just referred, a falling off in Revenue of Rx. 840,600 is accounted for. The net result of the increases and decreases under other heads of minor importance is an improvement of Rx 148,000, making the total reduction of Civil Revenue in India in the Estimate of 1891-92 Rx. 692,600, as compared with the Revised Estimate of 1890-91. The falling off in sterling Revenue in England is due to the receipts of 1890-91 having been swollen by the interest received by the Secretary of State on a portion of his cash balance and by the sale proceeds of the Ealing Lunatic Asylum.

Civil Expenditure (excluding the Railway Revenue Account).

16. The Civil Expenditure in India, as entered in the Budget Estimate for 1891-92 (excluding the Railway Revenue Account), exceeds that of the Revised Estimate of the current year by Rx. 537,500, while in the sterling Expenditure there is a reduction of £28,200. The increased Expenditure in India is the net

result of a large number of increases and decreases under particular heads, the most important of which are due to special causes.

The chief increase is due to the Famine Grant being now raised to the full amount of Rx. 1,500,000, in accordance with the policy announced in the Financial Statement of March 1890. The increase on this account alone amounts to Rx. 448,000. There is also an increase of Rx. 80,000 on account of a better Opium crop, of Rx. 114,300 under Scientific and Minor Departments, due to Census Operations, and of Rx. 50,300 under Forests, while there is a reduction in the Indian charge for Interest on Debt (not charged against Railways and Canals) of Rx 355,300. These figures give a net increase of Rx. 337,300, and the balance of Rx. 200,200 is due to ordinary fluctuations and increases of no special importance, and to that tendency to make a safe Estimate which, perhaps fortunately, appears to be universal. The reduction in the Home Expenditure is mainly due to a less charge for Interest on ordinary Debt.

Although the apparent increase of expenditure in 1891-92 is considerable, an analysis of it affords ground for satisfaction. The increase under the Famine Grant is a distinct financial gain, and so is the better Opium crop, while the additional cost for the Census is temporary and will not appear in 1892-93. Not the least satisfactory item is the reduction of the charge for Interest on Debt.

To the extent of Rx. 140,800 this reduction is due to the special payments in 1890-91 on account of the conversion of Rx. 8,313,200 of the 4½ per cent. debt, which, of course, will not recur in the coming year; Rx. 41,600 is due to the lower charge for interest which arises from the conversion, and the balance to the fact that the large surpluses of the years 1889-90 and 1890-91 have, with the exception of the small loan of two crores in 1889-90, rendered it unnecessary for the Government of India to issue fresh loans during the three years 1889-90, 1890-91, and 1891-92. The expenditure on Railways and Productive Canals has been mainly met from surplus revenue, and the charge for Ordinary Debt has been proportionately reduced.

The Railway Revenue Account.

17. Under the Railway Revenue Account net receipts in India are expected to decrease by Rx. 113,100, and net expenditure in England to decrease by £11,600, as compared with the Revised Estimate of the current year.

There are distinct signs at present of a revival in Railway traffic, and it may be hoped that (excluding Exchange) the Railway Revenue Account will show better results in 1891-92 than in 1890-91. The lower rate of Exchange causes the Railway Revenue Account in the Estimate for 1891-92 to show on the whole less favourable results than in 1890-91, but the falling off due to this cause has already been included in the total increase of Expenditure arising from the fall in Exchange.

Military Expenditure.

18. Under Army, there is a net decrease of Rx. 200,500 in India, and a net increase of £78,700 in England. The various changes which account for these results are given at some length in Part II. It will suffice to say, in this place, that the continued high Expenditure in England is due to the demands for ordnance stores, including magazine rifles, 12-pr. guns, machine guns, and so forth, and that the reduced Expenditure in India is, to the extent of Rx. 180,000 in round numbers, due to the higher rate of Exchange for the payment of British troops.

Under Military Works there is a decrease of Rx. 71,900 in India and of £14,100 in England.

Under Special Defence Works there is an increase of Rx. 96,700 in India and of £153,800 in England. The Special Defence Works have been estimated to cost Rx. 5,000,000 in all, and an increase or decrease of Expenditure in any one year is not of much importance, since, sooner or later, the total Expenditure will amount to about that sum. It is unfortunate that hitherto the lapses in grants made for the year have generally been so great; the occurrence of lapses burdens the estimates of future years with Expenditure which, from a financial point of view, might more conveniently have been spent in years in which there was a considerable surplus.

The total Expenditure on Special Defence Works to the end of 1891-92 is estimated to amount to Rx. 3,768,830, leaving Rx. 1,231,170 to be incurred in succeeding years.

Summary.

19. It will be convenient to re-state in a few words the causes which have reduced the large surplus of the current year to what is practically equilibrium between Revenue and Expenditure in the year 1891-92.

In the first place (excluding the Railway Revenue Account) there is a reduction in Civil Revenue of Rx. 692,600 in India and of £167,700 in England; these reductions are due (1) to the non-recurrence of certain special receipts of 1890-91, (2) to a further falling off in Opium Revenue and in receipts under XXIV Exchange, and (3) to the cessation of the special contribution of Rx. 490,000 from Local Governments, which was received in the current year; and they are partially balanced in India by an increase of Rx. 223,200 under Land Revenue and by other receipts.

There is a considerable increase in Civil Expenditure, which is due to provision being made in connection with the Famine Grant for the full sum of Rx. 1,500,000, to the higher cost of Census operations, to a better Opium crop, and to ordinary improvements in administration, balanced, in some degree, by reduction of the charge on account of ordinary Interest on Debt.

The Railway Revenue Account shows a slight falling off.

Under Army and Military Works, taken together, the Budget Estimate of 1891-92 shows a slightly lower scale of expenditure, but the improvement practically disappears, if allowance be made for the saving owing to the higher rate of Exchange taken for the payment of British troops; it is proposed to incur a higher rate of Expenditure on Special Defence Works than it has been found possible to maintain in the current year.

Finally, there is a fall in the estimated rate of Exchange from 1*s.* 6·11*d.* to 1*s.* 5·25*d.*, representing an increase of Expenditure of about Rx. 1,000,000.

Section IV.—Progress in 1889-90 and 1890-91.

20. In each of the years 1884-85, 1885-86, and 1887-88 the Accounts of the Government of India showed a deficit, the aggregate amount by which Expenditure exceeded Revenue amounting in the three years to Rx. 5,217,004. With the object of restoring financial equilibrium various measures were taken at different times. These measures included, to the end of the year 1888-89, an increase of the salt duty, the imposition of an import duty on petroleum, the absorption of the Famine Grant, the appointment of a Finance Committee to enforce reductions of Expenditure, and the appropriation by the Government of India of Rx. 640,000 yearly from the Revenue at the disposal of Local Governments. The Accounts of 1888-89 showed a surplus of Rx. 37,018, and

though in the Budget Estimate of 1889-90 the surplus was estimated at only Rx. 106,000, I was able to say in the Financial Statement of that year, that unless some unforeseen disaster occurred, there was every reason to hope that the lapse of two or three years would show a decided improvement in the financial position of the Government of India. As it happens, there has been a very large surplus both in 1889-90 and in 1890-91, but the estimated surplus of 1891-92 is only Rx. 115,600, and the remarks already made will have shown that the finances are, in some respects, again passing under adverse influences. It, therefore, becomes necessary to review the progress made in the last two years, to take stock of our present position, and to examine our prospects in the immediate future.

In this connection, it is all important to determine what has been the growth of income during the past two years from those great sources of revenue which are intimately connected with the general well-being of the country. I shall, therefore, compare the Revenue under certain heads as estimated for 1889-90 in the Financial Statement of that year, with the Revenue under the same heads as now estimated for 1891-92. This will give a fairly accurate idea of the general tendency of the growth of Revenue.

Growth of Revenue in 1889-90 and 1890-91.

21. The following figures give the increases of Revenue since 1889-90 under the heads to which I have just alluded:—

Head of Revenue.	Increase in the Budget Estimate of Revenue for 1891-92 as compared with the Budget Estimate of Revenue for 1889-90.		
	Imperial.	Provincial and Local.	Total.
	Rx.	Rx.	Rx.
Land Revenue	649,900*	357,700	1,007,600
Salt	300,800	12,800	313,600
Stamps	63,100	125,600	188,700
Excise	163,300	63,100	226,400
Provincial Rates		272,900	272,900
Customs	282,900†	—400	282,500
Assessed Taxes	46,200	48,800	95,000
Forest	133,900	107,600	241,500
Total	1,640,100	988,100	2,628,200

* These figures have been adjusted so as to eliminate the temporary disturbing influence of the special contribution of Rx 490,000 from Provincial to Imperial for which credit was taken in the Budget Estimate of 1889 90

† Increase to a slight extent due to additional taxation on imported spirits.

The improvement in Revenue that has taken place in the two years is very satisfactory.

The Provincial and Local increase, as well as the Imperial, is large.

Reduction of the charge for Ordinary Debt and of the charge for Exchange.

22. In another respect, also, there has been a substantial improvement. The net Imperial charge in India for Interest on Debt and other Obligations (excluding Debt charged against Railways and Canals) has been transformed in two years from a net outgoing of Rx. 145,700 into a net receipt of Rx. 216,400, a total gain of Rx. 362,100. In other words, the receipts from interest on money lent by the Government of India to Municipalities, &c., now exceed by Rx. 216,400 that portion of the yearly charge for Interest on Debt which is not taken against the Capital Expenditure on Railways and Canals.

The rise in the rate of Exchange from 1*s* 4·38*d*. to 1*s*. 5·25*d*. has given an improvement of about Rx. 1,100,000.

Final result.

23. If we add together the improvements mentioned in the last two paragraphs, and omit for the present all minor items of increase or decrease, the total gain amounts to Rx. 3,102,200 in the two years 1889-90 and 1890-91.

As the estimated surplus for 1891-92 is only Rx. 115,600, while that of the Budget of 1889-90 was Rx. 106,300, it is evident that special causes must have been at work which balance this great improvement, and I shall now proceed to show how the improvement of Rx. 3,102,200 has been absorbed or utilised.

In the first place I may mention that the cessation of the special contribution from Local Governments absorbs Rx. 490,000 of the improvement.

The reduction in net Opium Revenue absorbs a further sum of Rx. 576,900. The falling off in receipts under XXIV Exchange accounts for Rx. 485,900. The restoration of the Famine Grant has taken Rx. 960,000.

Under Military Expenditure of all kinds (Army, Military Works, and Special Defences) there is an increase of £621,600 in England and only a decrease of Rx. 610,200 in India (of which Rx. 300,000 is due to the effect of Exchange on the pay of British troops). There is also a special charge in 1891-92 of Rx. 188,000 on account of the Census. In this way the whole improvement of Rx. 3,102,200 is practically accounted for. The chief permanent gain which we have secured is that we have re-established the Famine Grant. We have, in addition, provided for an unexpected loss of Rx. 576,900 under Opium, and we have met that loss of Rx. 975,900 which was foreseen and which comes from the cessation of the special contribution of Rx. 490,000 and the falling off in receipts under XXIV—Exchange. All this has been done although none of the reduction in Special Military Expenditure for which I at least hoped in March 1889, has as yet been secured.

24. It will be recollected that the object of Part I of the Financial Statement is to present an intelligible outline of our financial position and progress, and that for this purpose it is necessary to omit all minor fluctuations of Revenue and Expenditure, whether favourable or unfavourable, so that the general narrative may not be encumbered with a mass of details. During the two years with which I have just dealt there have, as a matter of course, been considerable increases and decreases under particular heads which, to a great extent, balance one another, and to which I have not thought it necessary to refer in detail in this place. The more important changes which I have not specially mentioned are an increase of Revenue under Irrigation (Rx. 113,200 net), a decrease of Expenditure in cost of Police in Upper Burma (Rx. 120,100), increases of Expenditure under Forest (Rx. 62,800), Political (Rx. 86,300), and so forth. In order to obtain a correct general view of financial progress during the last two years the essential facts which should be borne in mind are that the improvement arising from the very considerable growth of general Revenue under certain important heads, and from the reduction in the charge for debt (not charged to Railways or Canals), and from the rise in Exchange, has been balanced by (1) the cessation of the special contribution from Local Governments, (2) the reduction in net Opium Revenue, (3) the falling off in receipts under XXIV Exchange, (4) the restoration of the Famine Grant, and (5) some increase in Military Expenditure due largely to special demands for Ordnance Stores.

All other changes that have taken place may be fairly considered as the ordinary incidents of Indian administration, though some of them have been of considerable financial importance.

Section V.—Prospects in the immediate Future.

25. More important, however, than the financial history of the past is the question of our prospects during the next few years.

The Budget Estimate of Revenue in 1891-92 has, as usual, been framed with moderation, and though the ordinary growth of income in 1891-92 and 1892-93 may not be so great as in 1889-90 and 1890-91, I see no reason to apprehend at present that we shall have less than the normal rate of increase.

Such difficulties as may arise will doubtless be due to special causes. War, Famine, a further fall in Opium Revenue, a decrease in Railway traffic, growing Military expenditure, a fall in Exchange—such are the disasters to which Indian finance is always liable. War and Famine are evils that might come at any time, but I am unaware of any reason to suppose that War is likely to occur in the immediate future. The occurrence of Famine would bring in its train, along with other and greater evils, temporary embarrassment for the finances, but the Famine Grant has now been restored, and the insurance against the permanent financial effects of Famine is ample.

26. The Opium Revenue has no doubt fallen largely, and at this moment there are no strong indications of a recovery. On the other hand, the fall up to date has already been discounted and provision made to meet the consequent loss of Revenue. As the fall has been so great, we may fairly hope that, for the present, we have seen the worst. The following figures of the gross and net Revenue under Opium since 1880-81 show the serious influence which the fall in the price of this drug has had on the finances:—

	Gross Revenue. Rx.	Net Revenue. Rx.
1880-81	10,480,051	8,451,167
1881-82	9,862,444	7,803,001
1882-83	9,499,594	7,216,084
1883-84	9,556,501	7,700,807
1884-85	8,816,469	5,849,440
1885-86	8,942,515	5,884,625
1886-87	8,942,976	6,213,845
1887-88	8,515,462	6,090,758
1888-89	8,562,319	5,964,365
1889-90	8,583,056	6,977,883
1890-91 (Revised Estimate) . . .	7,875,000	5,680,200
1891-92 (Budget Estimate) . . .	7,593,400	5,318,700

27. There are no grounds for anticipating any great falling off in Railway traffic leading to a net loss of Revenue in the Railway Revenue Account. At present there are indications of a revival of traffic. Railway traffic rises and falls at intervals, and we may hope that the time has now come for improvement.

28. If, therefore, we exclude Exchange and Military Expenditure, the prospect before us is decidedly encouraging.

Military Expenditure.

29. It is impossible to speak with confidence regarding future Military Expenditure of all kinds, or regarding Exchange.

In considering our prospects so far as they are likely to be affected by Military Expendiure, I shall, as before, deal with the matter under the three great heads of Army, Military Works, and Special Defences. Under Military Works the expenditure is ordinarily limited to Rx. 1,000,000 yearly; in recent years there has been a special grant for Upper Burma, and further expenditure amounting to Rx. 30,000 yearly has been sanctioned in the current year to assist in providing a better water-supply for cantonments. I do not think that any

further considerable increase of Expenditure is likely to occur under this head, and we may even expect a reduction in the special grant which has been made for some years for Military Works in Upper Burma.

30. With regard to the Expenditure shown under the head Army, it is not possible to arrive at an equally definite opinion. There are certain permanent charges which we know must be incurred from year to year, but it is impossible to say by what amount it may be found necessary to further increase the permanent cost of the Army. In the present year there have been additions to Expenditure which add Rx. 132,000 yearly to the permanent cost; these additions are composed of a number of items varying in amount from Rx. 90,000 for increased pay to Sillahdar Cavalry to Rx. 300 as an increase of the grant-in-aid to the Army Temperance Assocation. The best conclusion which I can form is that the permanent cost of the Army is likely to increase; that it is impossible to lay down any limit to such increase, but that we may hope that the increase will not be very great, or at any rate very rapid.

31. Besides the increase of permanent Expenditure, there are temporary increases of Expenditure which vary in aggregate amount from year to year, but which can never be expected to wholly disappear. The more important items of Expenditure of this class are those connected with Frontier expeditions. The amount provided on this account in 1891-92 is Rx. 155,000, intended to cover the cost of any Chin-Lushai expedition that may be found necessary, and to meet such portion of the expenditure on the Miranzai and Black Mountain expeditions as will not be met in the present year.

The expenditure on Frontier expeditions has been high in recent years. The following are the figures:—

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91, Revised Estimate.	1891-92, Budget Estimate.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Hazarah Expedition .	...	...	121,200	3,900	48,000	85,000
Chin-Lushai Expedition	...	...	49,100	350,700	200,000	50,000
Sikkim Expedition .	...	15,500	204,100	66,400	...	...
Miranzai Expedition .	...	...	...	...	47,500	20,000
Zhob Valley Expedition	...	...	...	...	57,100	...
TOTAL .	...	15,500	374,400	421,000	352,600	155,000

As this expenditure has been so high for some years we shall be unfortunate if it does not now fall off.

32. There are also at the present time special demands for re-armament and providing the latest Military inventions. The amount included in next year's Estimate on this account is £688,225.

The chief items are £377,000 for magazine rifles and £203,170 for 12-pr. guns and ammunition.

It is probable that the 12-pr. guns and ammunition will be provided in the coming year, and if so, this will complete this portion of the supply and will relieve the Estimates of 1892-93. But it is more difficult to say when the magazine rifles will be supplied. In the Estimate of the current year £518,000 was entered for magazine rifles, but according to the latest information only £141,000 will be spent, and the balance of £377,000 has consequently been provided in the Estimates of 1891-92.

If the whole of the special Ordnance Stores for which provision is made in the Estimate of the coming year be furnished and paid for within the year, the Estimate of the following year should be materially relieved. Judging from past

experience it is improbable that this will be done, and we can, therefore, look forward to only partial relief.

33. The total sanctioned Expenditure on Special Defence Works is Rx. 5,000,000.

It is estimated that to the end of 1891-92 Rx. 3,768,830 will have been spent, leaving only Rx. 1,231,170 for succeeding years. Here, also, it is impossible to say that the whole of the money provided in 1891-92 will be spent, and it is doubtful, therefore, if there will be any relief in 1892-93. Sooner or later, the sanctioned expenditure on Special Defence Works must come to an end, and there will then be a relief to the finances of nearly Rx. 1,000,000 yearly, unless other expenditure of a similar character should take its place.

34. In the Financial Statement for 1889-90 I pointed out that the Military Estimates for that year included special charges of Rx. 110,000 for the Sikkim and Lushai Expeditions, of Rx. 203,500 for thoroughly equipping at least one Army corps with transport, and of Rx. 301,800 on account of magazine rifles and 12-pr. guns, and stated that as the original programme of military defences was approaching completion, there was at least some prospect of a material alleviation of existing burdens within the next few years. In the two years that have since elapsed that hope has not been realised, as the Military Expenditure in the Estimate of 1891-92 is placed at a higher figure than in the Estimate of 1889-90, if the effect of the rise in the rate of Exchange be excluded.

This failure in my anticipations shows the need for caution in any forecast which can now be made, and the only safe conclusion is that the permanent cost of the Army is likely to increase, but that the increase may not be very rapid; that there may be some reduction in 1892-93 of Expenditure on Frontier expeditions, and some reductions in Expenditure on Special Ordnance Stores and Special Defence Works, but that the reduction is not likely to be very great in that year, though it may be considerable in the following year.

Exchange.

35. In view of the special Military Expenditure now being incurred, the question of the probable rate of Exchange during the next few years possesses much interest. I shall devote a separate Section to questions of a general nature connected with Exchange, but I admit without hesitation that I cannot form such an opinion regarding the rate of Exchange during 1891-92 and 1892-93 as any moderately prudent man would care to act on in matters of business. The rise in the price of silver subsequent to the American legislation was evidently pushed higher by speculation than economic considerations justified, and it has been followed by the inevitable reaction. On the other hand, that reaction may have gone too far, and there may again be some rise. On the whole, the rate of Exchange taken in the Budget Estimate, namely, 1*s.* 5·25*d.*, seems to me a reasonable one under all the circumstances of the case.

The remarks made in paragraphs 25 to 28 have already shown the favourable features of the position, and I have now only to add that so far as can be judged, our financial position during the next two years depends on two factors—Military Expenditure and Exchange. It is of great importance to the Indian finances that Exchange should not fall materially below the present rate for a year or two, that is, until we have experienced some relief from the heavy special Military charges which we are now bearing. If Exchange falls materially within the next year or two, we may find ourselves in a difficult position, though I believe the difficulties would prove to be only temporary. If Exchange does not fall for some time, or if the total Military Expenditure is reduced before it falls, there is no special reason to apprehend financial embarrassment.

Section VI.—Exchange.

36. In the year now about to close an extraordinary rise in the price of silver, and in Exchange, was brought about by legislation in the United States of America, and a fall almost equally great has occurred during the last few months. Silver rose from $43\frac{3}{4}d.$ per oz. in March last to $54\frac{1}{2}d.$ per oz. in August; it is now $45d.$ per oz., and it has been as low as $44\frac{1}{8}d.$

The rise in the average rate of Exchange largely reduced the expenditure of the Government of India, and out of a total surplus of Rx. 2,787,100, about Rx. 1,726,500 is due to this cause alone.

This result, satisfactory so far as it goes, has not been attained without inflicting injury on the commerce of the country. For a time, trade between England and India was reduced to mere gambling, the fluctuations in Exchange being so great as to more than counterbalance the effect of the other elements which the trader has to take into consideration. It has even been said, with some truth, that at one time it would have been better for the merchant to dismiss his establishment, and confine himself to speculations in silver; his expenses would have been less, and his chances of profit quite as good as in his legitimate business. The serious disturbance to the trade and commerce of India which has resulted from legislation in a foreign country shows that in questions connected with the standard of value no country is independent of the action of other nations, and though the inhabitants of countries which use the gold standard are generally unwilling to admit that their standard can possibly alter in value, and refer all alterations in price to causes directly affecting the article sold, this view cannot be justified; the laws which regulate the value of silver equally apply to gold, and if recent legislation in the United States has created a demand for silver and raised its value, the legislation of that and other countries in the past has in the same way created an additional demand for gold and raised the value of that metal. In the seven years 1871 to 1877, the average annual net export of gold from the United States was £6,790,000: and in the eight years 1878 to 1885 the average annual net import was £4,886,000. This change indicates a reduction of over £11,500,000 yearly in the supply of gold to countries outside the United States. The recent additional demand for silver comes to only about £5,000,000 worth yearly. Why should an increased demand for gold, amounting to £11,500,000 yearly not affect the value of gold, while an increased demand of £5,000,000 worth yearly so seriously affects the value of silver? The London banker may be quite satisfied that in every case of fluctuation in the relative value of gold and silver, the latter metal merely rises or falls in price and gold is always the same, but to the mind of the Indian ryot the rupee, instead of the pound sterling, is the one fixed point in an ever-changing world, and gold rises and falls in price in his bazaar like the most vulgar of marketable commodities.

Immediate effects of the "appreciation" of silver.

37. It is a melancholy reflection that the violent fluctuations which we have experienced in 1890-91 have not resulted in a final settlement of the question. Exchange has risen and Exchange has fallen, the legitimate trader has suffered, and the speculator has made his gain or loss as the case may be, while the future of silver is as uncertain as before. The only permanent gain is that which has accrued to the student of Political Economy. The great currency question is one which refuses to die out, and as our difficulties must, apparently, continue, until human intelligence or some happy accident has given us a final and satisfactory solution of the problem, it may be well to place on

record the lessons to be learnt from our recent experience; these lessons may be useful to those who come after us.

The phrase "appreciation" or "depreciation" of the standard is one which is generally employed without any definite meaning being attached to it; but if the phrase can ever safely be used, it may be applied to the recent rise in the value of silver, since, in this instance, there occurred a manifest rise in the value of the monetary standard of India brought about by an increased demand for silver, and having its origin in legislation and the speculation which accompanied it.

In the first place, it may be noted that the recent appreciation of silver was not attended by an immediate and simultaneous fall in all prices and wages measured in silver, and that the subsequent depreciation was not attended by a corresponding rise in all prices and wages. The wholesale prices of the articles of international trade felt the influence of the rise in silver at once. It was also attended by what is called a trade depression, which would, no doubt, if the appreciation had continued, have extended throughout the country and influenced all prices and wages, except those which are fixed by law or custom. It is not, then, the case that an appreciation of the standard is, necessarily and immediately, followed by a corresponding fall in all wages and prices.

The fall in the first instance is partial, and there is not that immediate adjustment to the new conditions which would prevent economic disturbance, and leave everybody in the same relative position as before.

A Memorandum on this subject by Mr. J. E O'Conor, C I.E., Assistant Secretary to the Government of India, is printed as an Appendix to the Financial Statement.

In the next place, the appreciation of silver did not cause a high rate of discount and was not accompanied by a great scarcity of silver in the centres of trade

On the contrary, the accumulation of silver in the Indian Banks was absolutely unprecedented, and the rate of discount was the lowest that has ever been known.

We thus see, that appreciation of the standard is not necessarily attended by a positive and manifest scarcity of the metal, leading to a want of current coin to carry on the ordinary transactions of daily life; that it does not affect retail transactions sooner than wholesale transactions, that all prices and wages do not fall simultaneously; that it does not lead to a scarcity of the metal of the standard in the Banks, and is not accompanied by a high rate of discount On all these points the conclusions to be drawn from recent events are in full accordance with the principles of what I may call orthodox Political Economy, and are fatal to the contentions of those who lately argued that there could have been no appreciation of gold, in reliance on certain phenomena which, if they had been able to interpret them correctly, would have proved the exact contrary of that for which they were contending.

Importance of the question.

38. The question of the future of silver possesses not merely a speculative, but an eminently practical, interest for India. I have long held the opinion that, however distasteful to the majority of men currency discussions may be, and however unwilling we may be to undertake reforms which affect the standard of value, the perpetually recurring evils flowing from a difference of monetary standard between India and the other countries with which her financial and commercial transactions are so important, cannot, and should not, be endured for ever, and that sooner or later a final solution of the problem must be found, and I am unable to discover any permanent remedy for the evils which, day by day and year by year, press themselves upon our attention in India, except either the general adoption of the system of double legal tender or the extension of the single gold standard.

Authorities whom we all respect have said that the system of double legal tender is a practical impossibility, and, if I may venture to say so, I agree that the double legal standard is a practical impossibility so long as a majority of those affected are opposed to its adoption; if, however, the principle were accepted generally, the difficulties which now seem so real and practical would, I believe, prove to be purely imaginary.

The recent action of the United States has, no doubt, to some extent, raised the price of silver and caused a rise in the rate of Exchange, but what India requires is not a high rate of Exchange rather than a low rate, but some system under which fluctuations in Exchange shall be neither great nor frequent, and shall oscillate round a fixed point. In this respect we have, so far, lost rather than gained.

The fallacy of a stimulus to trade.

39. It is held by some that a low rate of Exchange, or at any rate a falling rate, stimulates exports from India and is beneficial to the country, and, for proof of the correctness of their opinions, they point to the course of trade as it ebbs and flows daily before our eyes. With all deference to my friends who hold this opinion, I believe that it is one of the greatest delusions that ever gained possession of the human mind. Things are not always as they seem to be, and though we can all see the sun rise in the East and set in the West, we do not in the present day believe that the sun revolves round the earth once in every period of twenty-four hours. Trade between different countries is essentially a barter of goods for goods, and its extent and nature are determined, in the long run, not by the standard of value in use in either country, but by the comparative cost of production of commodities in these countries. Nor can I discover any good ground for the belief that the Native of India must be able to get more piece-goods for his wheat, because his rupee will purchase a smaller quantity of gold, or, what is the same thing, because the British sovereign will purchase a larger quantity of silver. That trade between different countries ebbs and flows in accordance with the fluctuations in Exchange is a fact which falls within our daily experience, and is wholly in accordance with theory, but I have yet to learn that the total quantity of water discharged into the sea by a river is dependent on the tides at its mouth, and that the greater the strength of the tides the larger the total average volume of discharge. The current may run into greater velocity when the tide is falling, but the additional volume of water poured into the sea is only the same as the volume which was forced back when the tide flowed the other way. The truth is that the apparent stimulus to, or apparent check on, exports which accompanies a fall, or rise, in Exchange is followed in each case by a reaction of precisely equivalent magnitude, or is itself the reaction which naturally follows a previous check or stimulus. It will probably be a surprise to most persons to learn that the total fluctuations downwards of Exchange since 1873 very slightly exceed the total fluctuations upwards, the difference being, I believe, not more than 3 per cent. While repudiating the theory that trade between England and India is benefited by the absence of a common monetary standard I do not deny that there is such a thing as a good standard of value and a bad standard of value, or hold that the question as to what is the best standard is of no practical importance. What I contend for is that the theory of a beneficial stimulus to trade owing to fluctuations in Exchange between countries having different standards of value, is an untenable and mischievous delusion. A sudden rise in Exchange, such as we had this year, will unquestionably check business for a time, and cause a depression of longer or shorter duration. But trade in time must adjust itself to the new scale of

prices and will then proceed as before. The existence of the Indian Tea Gardens depends not on the relative value of gold and silver, but on the fact that the people of England want tea and are willing to give iron, coal, or piece-goods in exchange for it. An alteration in the relative value of gold and silver neither weakens their desire for tea nor reduces the amount of goods which they are willing to give in exchange for it, and cannot, therefore, in the long run, either stimulate or check the production of that article in India.

The Future.

40. The task which the United States has undertaken of raising the price of silver by purchasing yearly a fixed though large quantity of that metal, is one which, if undertaken by any other nation, would, I feel convinced, result in disaster, but so great is the wealth of that country and so rapid its growth, that it would not be safe to say that its efforts must fail. We cannot blame the United States for adopting the course which seems best for its own interests, but I venture to think that it would have been better to at once adopt free coinage of silver. No doubt the people of the United States are warned in some quarters that the adoption of free coinage of silver will lead to the loss of their gold and end in financial ruin, but the same authorities not unfrequently warn India that her prosperity depends on her retaining the silver standard, and I know no reason why such different results in the case of the two countries should spring from the same cause. India uses the silver standard, but, though gold does not commonly circulate as money, she possesses an enormous quantity of that metal, and our experience shows that the silver standard gives rise to no difficulties in the interior of the country, and that the evils from which we suffer spring from the fact that we have large commercial and financial transactions with countries that have a different standard. The Foreign trade of the United States is but a small fraction of its total trade, and there is no civilised nation in the world which is more independent of the foreigner.

If the United States should adopt free coinage of silver, it is possible that in time the other nations of the American Continent would follow its example; but whether they did so or not, I should expect that the adoption of free coinage by the United States would lead to much greater stability in the relative value of gold and silver than we have experienced in recent years, though I am unable to say what the relative value of the two metals might prove to be, under such a system. In that case it would probably be best for India to maintain the free coinage of silver for an indefinite period in the hope that one day a final solution would be obtained.

41. On the other hand, if the United States should abandon its attempts to maintain silver as a monetary standard and should put a stop to its purchases of that metal, a position of serious danger would be created for India. So long as any reasonable hope of a satisfactory settlement of the currency question remains, I think it would be unwise for India to adopt a gold standard, but the circumstances would be entirely changed if the United States altogether abandoned silver, and the question whether India should not, in that case, simultaneously close her Mints to silver is one that deserves serious consideration. I have no right to commit the Government of India to any opinion on the subject, but it is my belief that in case of necessity the gold standard could be introduced into this country, and that if America altogether abandons silver, it would probably be best that India should change her standard. The risks would be considerable and the sacrifices heavy, but almost anything would be better than to accept violent and continual fluctuations in Exchange as our inevitable lot for all time, with the prospect of a fall in the value of silver of quite indefinite

amount. I mention the matter not because there is any intention of taking steps in this direction at the present time, but because it is right that the Government of India and the Indian public should clearly understand what they may have to face in the future, and that they should make up their minds as to the course to be followed under certain conditions. If the United States abandons silver as a monetary standard, the disease will have run too far to be stayed by mere palliatives, and the patient may any day be called on to choose between a difficult operation and life-long disease. If such a change is ever made, it will be found easiest and safest to adopt a gold standard at or about the exchange of the day, rather than to attempt to establish a higher rate. The great mass of the currency in ordinary use in India would continue to be silver as at present.

The adoption of a gold standard by India would probably be attended with very serious consequences for Western nations, but if, in this matter, they look only to what they conceive to be their own interests, they cannot reasonably object to India following the same course.

PART II.

IMPERIAL, PROVINCIAL, AND LOCAL FINANCE.

Section I.—Accounts of 1889-90.

1. The surplus anticipated for the year 1889-90 in the Revised Estimate of that year was Rx. 1,809,700. The surplus shown by the Accounts, which are now closed, is Rx.2,612,033. The actual surplus does not differ materially from that announced in Parliament by the Under-Secretary of State for India in August last.

2. Explanations of the variations under the different heads will be found in the Appropriation Report published in the *Gazette of India* of the 7th March 1891. The following statement gives the general result of a comparison between the Revised Estimates and the Accounts of the year:—

		Revised.	Accounts.	Accounts, Better	Accounts, Worse.
REVENUE.					
India	Rx.	84,155,300	84,598,760	443,460	...
England	£	331,700	335,768	4,068	...
Exchange	Rx.	149,300	150,675	1,375	...
TOTAL	Rx.	84,636,300	85,085,203	448,903	...
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	60,603,900	60,411,809	192,091	...
Adjustment of Provincial and Local Surplus or Deficit	Rx.	352,500	548,996	...	196,496
England	£	15,082,900	14,848,923	233,977	...
Exchange	Rx.	6,787,300	6,663,442	123,858	...
TOTAL	Rx.	82,826,600	82,473,170	353,430	...
SURPLUS	Rx.	1,809,700	2,612,033	802,333	...

3. The Revenue in India exceeded the amount taken in the Revised by Rx. 443,460, and the Expenditure in India was less by Rx. 192,091. Of this total improvement of Rx. 635,551, Rx. 196,496 occurred in the Provincial and Local section of the Accounts. The improvement in the Imperial section was Rx. 439,055. Adding to this the increase of Revenue of Rx. 5,443, including Exchange, and the saving in Expenditure of Rx. 357,835, including Exchange, which occurred in England, we get the total Imperial improvement of Rx. 802,333.

4. The improvement in the Revenue in India, Rx. 443,460, occurred chiefly under the Principal Heads of Revenue, the total of which was more by Rx. 437,013; of this amount, the sum of Rx. 164,099 was due to larger realisations of Land Revenue, and the remainder was fairly equally distributed over the other heads, with the exception of Salt, the Revenue under which was slightly less than the Revised Estimate. Of the other groups of heads, Railways and Civil Departments show increases of Rx. 102,177 and Rx. 38,051, while Military and Miscellaneous show decreases of Rx. 78,630 and Rx. 62,586; the variations in the other groups are unimportant.

5. Of the decrease of Rx. 192,091 in the Expenditure in India, more than half occurred under the group Direct Demands on the Revenue, the chief decreases appearing under Opium and Forests. The remainder of the saving in Expenditure was distributed over the other groups, only two showing a larger

Expenditure than that of the Revised Estimate, namely, the Railway Revenue Account and Post Office, Telegraph, and Mint.

6. The difference between the Revised Estimate of Expenditure in England and the actual Expenditure, with the Exchange on it, amounts to Rx. 357,835. The saving is spread over nearly all the heads, the more important being Army, Rx. 249,881, and Special Defence Works, Rx. 63,355.

7. It will be observed that the difference between the Revised Estimate and the Actuals is as usual on the side of safety, there having been a net improvement of Rx. 802,333. The reasons why the Revised Estimate always errs on the side of caution, were explained in the Budget Statement for last year, Part II, paragraph 4.

8 The Expenditure on Railways and Canals not charged against Revenue was also less than that taken in the Revised Estimate, the difference being Rx. 294,710, of which Rx. 271,742 fell under Railways and Rx. 22,968 under Irrigation Works. This difference does not affect the amount of the surplus of the year.

Section II.—Revised Estimates of 1890-91.

9. In the following statement the Budget and Revised Estimates for 1890-91 are compared:—

		Budget.	Revised.	Revised, Better	Revised, Worse
REVENUE.					
India	Rx.	84,576,100	84,799,300	223,200	
England	£	245,500	388,100	142,600	
Exchange	Rx	110,500	126,100	15,600	
TOTAL	Rx.	84,932,100	85,313,500	381,400	
EXPENDITURE.					
India—					
Imperial, Provincial and Local		62,335,700	61,902,700	433,000	
Adjustment of Provincial and Local Surplus or Deficit.		—757,700	—312,800	...	444,900
England	£	15,919,800	15,801,100	118,700	
Exchange	Rx.	7,163,900	5,135,400	2,028,500	
TOTAL	Rx.	84,661,700	82,526,400	2,135,300	
SURPLUS		270,400	2,787,100	2,516,700	

10. It will be seen that a surplus of Rx. 2,787,100 is now expected, though in the Budget Estimate the surplus was only Rx. 270,400. This result is chiefly due to the rise in the rate of exchange.

1890-91. Revenues in India. Heads in which the Revised Estimate exceeds the Budget

11. The Revenue in India is now expected to be Rx. 223,200 more than anticipated last March.

The group "Principal Heads of Revenue," excluding Opium, shows an improvement of Rx. 778,900; but the net improvement is less owing to large decreases of Revenue under certain heads. The following are the more important increases over the Budget figures which are now expected:—

	Rx.
Salt	219,700
Stamps	61,200
Excise	79,200
Provincial Rates	126,000
Customs	161,400
Mint	120,000
Irrigation	136,200

These increases are to a large extent due to the general progress of the country, with the exception of that under Mint, which is due to the unusually large amount of bullion presented for coinage.

1890-91. Revenues in India. Heads in which the Revised Estimate falls short of the Budget.

12 The following are the heads under which the more important decreases occur:—

	Rx.
Opium	328,300
XXIV—Exchange	313,500
State Railways	172,500
Army Receipts	126,000

Of the falling-off in the revenue from opium, Rx. 200,000 occurs in Bombay, and is due to a small extent to the number of chests exported being less than was anticipated, but chiefly to the reduction of the export duty from R650 to R600 a chest from 5th July last. A reduction of Rx. 132,300 occurs in Bengal, and is due to the heavy decline in prices at the monthly sales.

The diminution of the receipts, which appear under XXIV—Exchange, is partly due to the rise in the rate of exchange during the year, and, partly, to diminution in the capital transactions of the railways concerned.

The reduction in the State Railway receipts is explained by a falling-off in goods traffic during a portion of the year. The falling-off in traffic was partly due to an inferior winter harvest in some provinces, and partly to the temporary rise in exchange and the great and rapid fluctuations which occurred. The traffic on the railways generally has lately recovered. The receipts of Guaranteed Railways were also low during the earlier part of the year, but the recent improvement in traffic has been sufficient to justify a somewhat higher estimate of net receipts.

The diminution in Army Receipts is due to the discontinuance of the employment of State agency for the supply of malt liquor to the British Troops in Bombay and Madras: this experiment involves an almost corresponding reduction in charges.

1890-91. Revenue in England

13. The increase of Rx. 158,200 in the Revenue in England, including Exchange, occurs chiefly under Interest, Rx. 130,000, and Medical, Rx. 40,700. The former of these is due to the Secretary of State having had a large cash balance and having been able to invest portions of it temporarily at high rates of interest. The latter is due to a special receipt from the sale of the Ealing Lunatic Asylum.

1890-91. Expenditure in India

14. The Expenditure in India is now expected to be less by Rx. 433,000 than was estimated last March. This is the net result of a number of variations from the figures of the Budget. The more important are the following:—

Expenditure less.		*Expenditure more.*	
Opium	110 000	Interest	138,200
Police	124,200	Political	74,400
State Railways—Working Expenses	233,900	Military Works	64,700
Guaranteed Railways—Surplus Profits, &c.	53,300	Civil Works	60,100
Special Defence Works	162,500		

Heads of Expenditure in India in which the Revised Estimate is less than the Budget.

15. The saving in the Opium Expenditure is caused by the produce of the season's crop having been considerably less than seemed probable last March.

The fact that some of the Local Governments provided in the Budget for certain measures for improving the organisation and working of the Police, which have not yet been carried out, accounts for a portion of the saving under Police. There has also been a considerable saving in Upper Burma,

where three battalions of Military Police were converted into Regiments of the Madras Army, three battalions of that Army being at the same time disbanded.

The smaller Expenditure on State Railways is an accompaniment of the diminution in the receipts, and the decrease in Surplus Profits of Guaranteed Railway is due to the slack traffic of the earlier part of the year. The recent recovery in traffic will increase the surplus profits payable next year.

The reduction of Expenditure on Special Defence Works means that the progress of some of the works has not been so great as was intended.

Heads of Expenditure in India in which the Revised Estimate is higher than the Budget.

16. The increase under Interest is in consequence of the considerable success which attended the offer made in Notification No. 3117, dated 25th June 1890, for the conversion of the 4½ per cent. Loans of 1878 and 1879 into the 4 per cent. Loans. The amount converted on the terms offered is Rx. 8,313,200, of which Rx. 5,139,690 was held in England and Rx. 3,173,510 in India. The payment of commission, and the payment in advance of the half per cent. difference in the rate of interest for the remainder of the term of the loan, with the changes in the dates on which interest becomes payable, result in an increase of the charges of this year. The benefit will be reaped in future years in a reduction of the interest charge by Rx. 41,566 yearly.

The larger portion of the increase under Political is accounted for by a portion of the subsidy of the Amir of Afghanistan due in 1889-90 having been paid in arrears in the present year. Increased political expenditure was also sanctioned after the Estimates of the year had been framed, chiefly in Biluchistan.

The increase under Military Works is due to the maintenance of the Frontier Roads having been charged to this head, to the Military Works share of the expenditure on the Quetta Water Works, Rx. 49,900, being paid this year, although the Budget did not provide for it, and to an additional grant made during the course of the year, in consideration of the lapses of the preceding year.

The increase under Civil Works occurs in the Provincial-Local Section of the Accounts.

Adjustment of Provincial Surplus or Deficit.

17. The entry of Rx. 444,900 on account of "Adjustment of Provincial and Local Surplus or Deficit" in the statement in paragraph 9, means that a net improvement of this amount has occurred in the Provincial-Local Section of the Accounts, and must therefore be deducted to arrive at the Imperial improvement.

1890-91. Sterling expenditure in England.

18. The Expenditure in England is expected to be less by £118,700 than the Budget Estimate. The only important decreases occur under Special Defence Works £125,500, Civil Furlough and Absentee Allowances £41,000, and Army £30,300. The net result of the other decreases and increases causes a slight diminution of the savings just mentioned.

The saving under Special Defence Works is due to the progress made in supplying the guns and other stores for the works beingl esst han was anticipated.

The diminution of sterling Expenditure under Civil Furlough allowances is due to a large number of officers electing to draw their absentee allowances in India, in consequence of the market rate of exchange being higher than the official rate. The counterbalancing increase in Indian charges is distributed over the Expenditure of the departments to which the officers belong.

The saving under Army is due to the non-supply of Magazine Rifles and Ammunition. Expenditure on this account, amounting to £377,000, is postponed from this year and provided for in the Budget Estimate of 1891-92. Nevertheless, the total saving on Military stores in the Revised Estimate is

only £49,900. This result is due to the expenditure for Martini-Henry Rifles and other Ordnance stores having been much larger than was intended when the Budget Estimate for 1890-91 was framed. The non-receipt of the Magazine Rifles rendered it necessary to incur heavy expenditure (£319,166) in the purchase of Martini-Henry Rifles and Carbines.

1890-91 Exchange on sterling expenditure

19 The Exchange on Expenditure in England shows an improvement of Rx. 2,028,500. This large saving is due to the rise in the rate of Exchange during the year. The rate assumed for the Budget was 1*s.* 4·552*d.* = one rupee. The average rate for the year is now expected to be 1*s.* 6·113*d.* = one rupee.

Section III.—Budget Estimates, 1891-92.

20. The following table contrasts the figures of the Budget Estimate for 1891-92 with those of the Budget Estimate for 1890-91 :—

	1890-91.	1891-92.	1891-92 better than 1890-91.	1891-92 worse than 1890-91
REVENUE.				
India . . . . . Rx.	84,576,100	85,729,500	1,153,400	...
England . . . . . £	245,500	212,600	...	32,900
Exchange . . . . . Rx	110,500	83,200	...	27,300
TOTAL Rx	84,932,100	86,025,300	1,093,200	...
EXPENDITURE.				
India—				
Imperial, Provincial, and Local . Rx.	62,335,700	64,516,000	...	2,180,300
Adjustment of Provincial and Local Surplus or Deficit . . . Rx.	—757,700	—828,400	70,700	...
England . . . . . £	15,919,800	15,972,100	..	52,300
Exchange . .. . . . Rx.	7,163,900	6,250,000	913,900	...
TOTAL Rx.	84,661,700	85,909,700	...	1,248,000
SURPLUS Rx.	270,400	+115,600	...	154,800

1891-92 Revenues in India

21. The Revenue in India is expected in 1891-92 to exceed the Budget Estimate for 1890-91 by Rx. 1,153,400. This is the net result of increases under most of the heads of revenue, counterbalanced by decreases in a few heads.

The more important increases are—

	Rx
Land Revenue	524,900
Salt	110,000
Stamps	113,300
Excise	109,200
Provincial Rates	181,500
Customs	139,800
Assessed Taxes	51,600
Forests	96,700
Interest	64,700
State Railways	882,700
Irrigation	125,600

While the only important decreases are—

	Rx.
Opium	609,900
XXIV—Exchange	402,100
Guaranteed Railways	162,000
Army	176,000

22. The more important heads under which an improvement is expected will be noticed in Section IV, and it will be sufficient to say here that, excepting Land Revenue, Provincial Rates, Interest, and State Railways, the increases anticipated are normal improvements in revenue. Most of the increase in Land Revenue and Provincial Rates is due to Settlement and Survey Operations. Rx. 38,025 of the increase under Interest is due to the increase of the Paper Currency investment by one crore. The inclusion of the gross receipts of the South Indian Railway, which became a State Railway on 31st December 1890, for twelve instead of three months, and of those of the Bengal and North-Western Railway in consequence of its being now worked as one undertaking with the Tirhoot Railway, and the completion of the Bengal-Nagpur Railway, account for the whole of the increase in State Railway Revenue. The failure to realise the increase in Railway Revenue, which was expected in 1890-91, renders it unsafe to estimate for an increase, as compared with the Budget of 1890-91, in Railway receipts.

Heads of Revenue in India in which increases are expected.

23. The fall in the Opium Revenue in Bombay, Rx. 200,000, is due to the reduction of the duty on Malwa Opium, and in Bengal, Rx. 416,000, to the fall in price of Bengal Opium.

Heads of Revenue in India in which decreases are expected.

The falling-off in the receipts under XXIV—Exchange is due partly to the rate of exchange assumed for 1891-92 being higher than that assumed last March for 1890-91, and partly to the capital transactions of the Railways in connection with which these receipts mainly arise being smaller.

The larger part of the decrease under Guaranteed Railways is nominal, being due to the transfer of the South Indian Railway to the category of State Railways. The remainder occurs on the Great Indian Peninsula Railway; the traffic on that line has been so slack this year that it is not deemed safe to estimate as high a revenue for 1891-92 as was taken for 1890-91.

The decrease under Army is due to the cause mentioned in para. 12.

24. The Revenue in England is expected to be less than the Budget Estimate of 1890-91 by £32,900. This is due to the fact that it is not expected that the Secretary of State will be able to make temporary loans to the same extent as this year.

1891-92. Revenue in England.

The diminution in the receipts from Exchange on sterling Revenue is due chiefly to the rate of exchange for 1891-92 being taken at a higher rate than for 1890-91.

25. The expenditure in India in 1891-92 is expected to be Rx. 2,180,300 more than that estimated for 1890-91. The more important increases are —

1891-92. Expenditure in India. Heads in which the expenditure is expected to be more than that estimated for 1890-91.

	Rx.
Land Revenue	174,200
Forests	58,700
Law and Justice—Courts	83,200
Scientific and Minor Departments	106,600
Protective Railways	975,000
Construction of Railways (charged to Revenue)	205,700
State Railways—Working Expenses	558,200
Railway Interest on Debt	132,000
Irrigation, Minor Works	99,200
Civil Works	438,700

The increase under Land Revenue occurs in Madras, Upper and Lower Burma, Bengal, and Bombay. Of the increase in Madras, Rx. 80,900, the sum of Rx. 65,000 is Local, caused by larger allowances to District and Village Officers, and the rest is due to the intended appointment of additional Subordinate Magistrates to relieve Tahsildars of Magisterial work, and to the increase of the staff of the Department of Land Records and Agriculture. The increases in Upper

Burma, Rx. 31,400, and Lower Burma, Rx. 10,800, are mainly for Surveys, which will ultimately prove remunerative, the charges for collection also rising with the receipts. In Bengal, the increase of Rx. 26,900 is mainly for Survey and Settlement, the charges for the improvement of Government estates being also raised. The increase of Rx. 17,100 in Bombay occurs in the Department of Land Records and Agriculture and its subordinate establishments.

The increase under Forests follows the extension of the operations of the Department, about Rx. 20,000 of it being, however, due to a re-organisation of the staff of the Department which has been deemed necessary for its proper working and extension. The Revenue is expected to increase more than the Expenditure.

The increase under Law and Justice is caused by larger establishments being required for the prompt dispensation of justice.

The Census charges account for the increase under Scientific and Minor Departments. These are estimated to amount to Rx. 188,000 in 1891-92 against Rx. 85,000 in the Budget of 1890-91 (the latter being reduced in the Revised to Rx. 74,700). The corresponding charges of the last Census in 1881 were—

in 1880-81 . . .	Rx. 30,198
in 1881-82 . . .	Rx. 158,640

The total cost of the Census of 1881 amounted to Rx. 220,241. The estimate of the total cost of the present Census is about Rx. 270,000.

The increased expenditure on Protective Railways is a consequence of the decision of the Government, as explained in para. 16 of Part I, to restore the Famine Grant to the full original amount of Rx. 1,500,000. The Famine Grant was partially restored last year and a part of the increase of Rx. 975,000 under Protective Railways is counterbalanced by a reduction of Rx. 524,500 under Reduction of Debt: it has been decided to devote the Grant to the construction of Protective Railways rather than to direct reduction of debt.

The increase under Construction of Railways, not charged to the Famine Grant or to Loans, is Provincial and Local, and is for the Haiderabad-Umarkot Railway in Bombay, and the Mayaveram-Mutupet Railway in Madras.

The increase in the working expenses of State Railways is due to the transfer of the South Indian Railway to the State, to the inclusion under this head of the Bengal and North-Western Railway, and to the larger mileage of the Bengal-Nagpore Railway.

The larger interest charges for Railways are due to the increase in Capital Expenditure during the year. This increase in the charge for interest represents a transfer from the interest on Ordinary Debt, which is estimated to be less in 1891-92 than the Budget Estimate for 1890-91 by Rx. 197,700. Of this reduction Rx. 41,566 represent the gain next year by the conversion operations mentioned in paragraph 16, and the remainder is due to the transfers from Ordinary to Public Works Debt.

The increase under Irrigation, Minor Works, occurs in Burma, Upper and Lower, and the Punjab.

The increase under Civil Works occurs in the Provincial and Local section of the Accounts, and indicates that the resources at the disposal of the Provincial Governments have increased.

1891-92 Heads of expenditure in India in which the expenditure is expected to be less than the Estimate of 1890-91.

26 The only important decreases of expenditure in India are—

	Rx.
Interest on Ordinary Debt	197,700
Reduction of Debt	524,500
Army	240,500
Special Defence Works	65,800

The first two are explained above in the portions of the preceding paragraph relating to Protective Railways and Railway interest charges.

The decrease under Army is due mainly to the rise in the rate of exchange, for the conversion into rupees of the pay of the British troops, and to less expenditure being expected on Frontier expeditions and on preparations for speedy mobilization.

A smaller grant for Special Defence Works has been given in 1891-92 than in 1890-91, because experience shows that the works cannot be carried out so fast as has been assumed in past years.

Adjustment of Provincial Balances.

27. The increase in the deductions shown in the table in paragraph 20 on account of the "Adjustment of Provincial and Local Surplus or Deficit" is due to the Provincial Governments proposing to spend from their accumulated balances next year somewhat more than what they proposed to spend this year.

1891-92 Sterling expenditure in England.

28. The increase in the Expenditure in England, as shown in the table in paragraph 20, is £52,300. The important heads of increase are—

	£
Marine	64,300
Superannuations	71,500
Interest on Debt, State Railways	140,500

and of decrease—

Interest on Ordinary Debt	75,100
Guaranteed Railway—Interest	222,100

Heads of expenditure in England in which increases are expected.

29. The increase under Marine is in consequence of the proposed payment of a subsidy of £60,000 to the Admiralty for manning and maintaining Indian Government Defence vessels. This represents the cost of the officers and men required to man the two turret ships, the two gun-boats, and the seven torpedo boats which have been constructed to aid in the defence of the Indian Ports. It was at first proposed to man these vessels from the Indian Marine establishments; but it was ultimately decided that it was preferable that the Royal Navy should furnish the officers and men required, and that a subsidy should be paid to the Admiralty.

The increase under Superannuations is due to the grant of a minimum rate of exchange of 1*s.* 9*d.* for the payment of pensions fixed in rupees, and to the increase of the pension list.

The interest on the stock issued to provide funds for the purchase of the South Indian Railway accounts for the increase under State Railway Interest.

Heads of expenditure in England in which decreases are expected.

30. The decrease in the interest on Ordinary Debt is due to transfers to the Railway Debt.

The decrease under Guaranteed Railway Interest is caused by the purchase by the State of the South Indian Railway.

1891-92. Exchange on sterling expenditure

31. The saving of Rx. 913,900 in the Exchange on Expenditure in England is explained by the difference in the rate of exchange adopted in the two years, namely, 1*s.* 5·25*d.* as against 1*s.* 4·552*d.*

Section IV.—Examination of the Estimates under the more important heads of Revenue and Expenditure.

LAND REVENUE.

32. The Estimates of Land Revenue for 1890-91 and 1891-92 and the

actual receipts for the three preceding years are shown in the following statement:—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rx	Rx	Rx	Rx	Rx.	Rx
Revenue, including that due to Irrigation	23,791,847	23,687,445	24,671,165	24,562,500	24,635,500	25,155,500
Expenditure . .	3,486,685	3,513,957	3,624,194	3,713,400	3,703,900	3,887,400
Net	20,305,162	20,173,488	21,046,971	20,849,100	20,931,600	21,268,100

These figures show that the rise in this most important Revenue head continues The Revised Estimate of Revenue for 1890-91, though it is higher than the Budget Estimate, is not quite equal to the specially high Actuals of 1889-90; but the Budget Estimate for 1891-92 exceeds that for 1890-91 by Rx. 593,000.

The Land Revenue in Bengal, Assam, and the small tracts administered directly by the Government of India is practically stationary. In all the other provinces it is increasing, and notably in Burma, the North-Western Provinces and Oudh, Bombay, and the Central Provinces.

In Lower Burma an increase of Rx. 65,000 over the Budget of 1890-91 is expected in 1891-92, of which Rx. 48,000 is anticipated in the Revised Estimate. Of the total increase about Rx 30,000 is due to increased rents for fisheries, and the remaining Rx. 35,000 is caused by the extension of surveys and the consequent assessment of lands which have hitherto escaped payment of revenue.

In Upper Burma the increase anticipated is Rx. 81,000, of which Rx. 56,000 will be secured in the present year according to the Revised Estimate. The restoration of order, survey and assessment operations, and more efficient administration, account for the improvement. After 1891-92 the increase is expected to be at a still higher rate as settlements are completed.

The increase expected in the North-Western Provinces and Oudh is Rx. 195,800, of which Rx. 100,000 in round numbers is due to settlement operations, and the remainder to the collection of arrears for the current year, in which the Revised falls short of the Budget Estimate.

For Bombay the increase is Rx. 148,400, of which Rx 137,000 will be secured in the present year according to the Revised Estimate. The causes are Survey Settlement operations and the opening of irrigation works.

In the Central Provinces an increase of Rx. 28,500 is anticipated. The cause is the progress of Settlement operations.

OPIUM.

33 The figures are—

	Accounts, 1887-88	Accounts, 1888-89	Accounts, 1889-90.	Budget Estimate, 1890-91	Revised Estimate, 1890-91	Budget Estimate, 1891-92.
	Rx.	Rx.	Rx	Rx.	Rx	Rx
Revenue . . .	8,515,462	8,562,319	8,583,056	8,203,300	7,875,000	7,593,400
Expenditure . .	2,424,575	2,597,905	1,605,107	2,304,800	2,194,700	2,274,600
Net .	6,090,887	5,964,414	6,977,949	5,898,500	5,680,300	5,318,800

The fluctuations in the figures of Revenue, of Expenditure, and of net Revenue indicate the difficulty of framing accurate estimates under this head.

The receipts in Bengal in the current year will be Rx. 132,300 less than was estimated last March. The prices realized at the monthly sales have fallen during the year, from an average of R1,074 a chest at the sale of April last to an average of R1,001 at the sale of the current month.

The receipts in Bombay will also be less this year than was expected. This is due, to a small extent, to the number of chests exported having been smaller than the estimate made in March last, but chiefly to the reduction of duty from R650 to R600 a chest in July last. This reduction appeared necessary in view of the great competition in China of the indigenous drug.

The expenditure consists chiefly of payments for the Opium crops in the Behar and Benares Agencies. As the crop of the current year has proved to be a smaller one than was expected when the last Financial Statement was prepared, the expenditure this year will be Rx. 110,000 less than the estimate. The estimate of expenditure for next year is taken lower than that for 1890-91 by Rx. 30,200.

If the forecast of the crop proves correct, the Opium Reserve will stand as follows:—

31st December 1891 . .	chests	18,770
31st " 1892 . .	"	18,300

SALT.

34. The figures of Revenue and Expenditure are—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rx	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue . . .	6,670,728	7,675,634	8,187,739	8,233,500	8,453,200	8,343,500
Expenditure . .	410,704	412,979	412,766	453,000	437,700	466,900
Net .	6,260,024	7,262,655	7,774,973	7,780,500	8,015,500	7,876,600

The Revised Estimate for this year is Rx. 219,700 higher than the Budget Estimate. The Estimate for next year is only Rx. 110,000 higher than the Budget Estimate of this year. It is necessary to take the receipts for next year somewhat lower than they are now expected to be in the current year, because the cash receipts in Madras have been unduly raised this year, owing to the purchasers having availed themselves to a much smaller extent than usual of the permission to defer payment of duty for six months on lodging security.

35. The subjoined table gives the consumption of salt in maunds in each year since 1882-83:

Years.	Total consumption of salt.	Total consumption excluding Burma.	Total consumption excluding Burma, Trans-Indus, and other lightly taxed salt.
1882-83	29,848,273	28,719,755	28,140,182
1883-84	30,724,745	29,338,652	28,801,485
1884-85	33,034,081	31,347,056	30,629,054
1885-86	31,729,313	30,606,425	29,937,701
1886-87	33,772,033	32,198,347	31,446,564
1887-88	33,117,827	31,186,605	30,478,060
1888-89	31,394,857	31,080,704	30,306,800
1889-90	33,086,400	31,896,631	31,068,494
1890-91	33,141,000	31,710,000	31,004,000

For the year 1890-91 these figures are based on the actual consumption of salt to the end of February 1891; for March an estimate is made based on the experience of past years.

36. Excluding Burma, where the rate of duty is only R1 per maund, the consumption of the current year promises to be slightly below that of 1889-90. It is also less than that of 1886-87, and it is only a little more than one per cent. in excess of the consumption of 1884-85, a year in which the consumption was distinctly above the average of the time. Including Burma the consumption of this year will be only fractionally in excess of that of 1889-90, and the consumption of that year was also only a trifle more than that of 1884-85.

STAMPS.

37. The figures are—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue . . .	3,876,298	3,927,088	4,087,908	4,034,900	4,096,100	4,148,200
Expenditure . .	163,414	154,172	134,373	143,100	132,000	132,400
Net .	3,712,884	3,772,916	3,953,535	3,891,800	3,964,100	4,015,800

Revenue tends steadily to increase under this head.

EXCISE.

38. The figures are—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue . . .	4,534,655	4,705,346	4,891,894	4,844,500	4,923,700	4,953,700
Expenditure . .	*127,078	137,941	156,739	172,600	176,800	188,700
Net .	4,407,577	4,567,405	4,735,155	4,671,900	4,746,900	4,765,000

The Revenue from Excise continues to increase; the increase is the consequence partly of general prosperity and partly of more efficient administration resulting in the diminution of illicit practices and the consequent levy of duty on a larger proportion of the total amount of spirit and drugs consumed in India. The Province in which the increase of Revenue is the largest is Madras, which is also the Province in which the administration has been described as the most efficient and the best adapted to secure the objects to which the administration should be directed.

CUSTOMS.

39. The figures are—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue . . .	1,348,837	1,332,784	1,506,686	1,561,100	1,722,500	1,700,900
Expenditure . .	134,891	133,897	135,021	138,600	136,600	140,600
Net .	1,213,946	1,198,887	1,371,665	1,422,500	1,585,900	1,560,300

The Revenue in the current year is now expected to be considerably higher than the Estimate made last March. The improvement occurs chiefly in Burma and Bengal, there being a smaller increase in Bombay and a decrease in Madras. The increases occur, in Burma entirely, and in Bengal chiefly, under Exports. The rice harvest has been good in both these Provinces, and there has been a very active demand for export, mainly in consequence of the failure of the rice crop in Japan, which, in ordinary years, competes with Indian rice in the European and American markets. It is considered safe to anticipate that most of the increase secured this year will be retained next year, and the Revenue for 1891-92 has been estimated at only Rx. 21,600. less than the Revised Estimate for 1890-91.

For the ten months ending 31st January the receipts from import duty and their distribution among the dutiable articles have been :—

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
	Rx.	Rx.	Rx.	Rx.	Rx.
Arms, &c.	18,500	18,200	20,200	19,500	23,556
Malt Liquor	8,600	10,400	12,700	13,900	15,863
Cider and other fermented Liquors	100	100	100	200	150
Spirits	350,900	375,800	405,500	403,100	446,364
Wines, &c.	38,300	42,500	41,100	40,200	43 025
Petroleum	...	...	97,100	131,200	128,182
TOTAL	416,600	447,000	576,700	608,100	657,140

In the export revenue there has been a considerable increase in the ten months of the present year. The figures are :—

	Rx.
1886-87	411,000
1887-88	453,000
1888-89	363,000
1889-90	458,000
1890-91	616,177

The increase of the duty realised on spirits deserves notice. It is due to the enhancement of the duty mentioned in paragraph 29, Part II of the Financial Statement of last March. The quantity imported has slightly decreased, being 883,135 gallons in the past ten months of this year as compared with 885,088 gallons in the same period of 1889-90.

ASSESSED TAXES.

40. The figures are—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	1,431,436	1,520,940	1,595,274	1,558,700	1,603,500	1,610,300
Expenditure	28,679	27,128	27,681	31,200	29,500	31,600
Net	1,402,757	1,493,812	1,567,593	1,527,500	1,574,000	1,578,700

FORESTS.

41. The figures are—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rx.	Rx.	Rx	Rx	Rx	Rx.
Revenue . .	1,124,125	1,349,047	1,486,303	1,414,400	1,451,200	1,511,100
Expenditure . .	719,794	792,000	780,035	847,900	812,800	905,700
NET .	404,331	557,047	706,268	566,500	638,400	605,400

The gross revenue and the surplus in 1889-90 were exceptionally high, for the reasons, affecting Burma chiefly, mentioned in the Financial Statement of March last. Though not so high as in that exceptional year, the amounts taken for the Revised Estimate of 1890-91 and for 1891-92 indicate the continued progress of the Forest Administration. The surplus for 1891-92 would have been higher had it not been that an increased expenditure of over two lakhs of rupees has been sanctioned for a reorganisation of the Forest staff, deemed necessary to ensure more efficient working and the proper development of Forest operations.

INTEREST.

42. The Interest receipts since 1887-88 are shown below—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Budget Estimate, 1890-91	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rx.	Rx.	Rx	Rx	Rx	Rx.
REVENUE—						
India . . .	652,853	643,310	676,703	700,000	705,900	764,700
England . £	65,978	135,477	135,633	62,000	166,000	30,000
Exchange . .	27,724	63,035	60,865	27,900	53,900	11,700
TOTAL .	746,555	841,822	873,201	789,900	925,800	806,400

These receipts arise in India partly from the Paper Currency investment and partly from the loans and advances made by the Government to Municipalities, cultivators, &c., and in England from the temporary investments of the cash balance of the Secretary of State.

It will be seen that the receipts in India are slowly progressive. The increase in recent years is largely due to the development of the policy described in paragraphs 114 to 118 of the Financial Statement for 1889-90, under which loans and advances are made for the benefit of cultivators and public bodies through the Local Governments, who are responsible for the ultimate recovery of the amounts. Of the increase of Rx. 64,700 anticipated in 1891-92, Rx. 38,025 is due to an additional crore of the Paper Currency reserve having been invested in Government securities in the current year in accordance with the Notification in the Finance and Commerce Department, No. 5900, dated 19th December 1890.

The receipts in England are variable, and depend on the state of the Secretary of State's cash balance in London. In the present year his cash balance was high, and he was able to make temporary loans at higher rates of interest

and to a larger extent than was anticipated when the Budget Estimate was framed. Hence the increase of the Revised over the Budget Estimate. A lower estimate of receipts from this source has been taken by the Secretary of State for next year.

43. The Expenditure on Interest (other than that charged to Railways and Irrigation Works) has been as follows since 1881-82:—

Year.	India.	England.	Exchange.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
1881-82	1,827,369	2,513,126	518,461	4,858,956
1882-83	1,718,857	2,481,978	569,349	4,770,184
1883-84	1,516,887	2,447,333	559,241	4,523,461
1884-85	1,371,347	2,612,657	634,855	4,618,859
1885-86	1,136,962	2,429,243	764,656	4,330,861
1886-87	736,495	2,597,193	976,715	4,310,403
1887-88	662,025	3,365,509	1,414,220	5,441,754
1888-89	811,191	2,662,331	1,238,737	4,712,259
1889-90	760,375	2,402,478	1,078,110	4,240,963
1890-91, Budget . . .	696,600	2,482,600	1,117,100	4,296,300
1890-91, Revised . . .	834,800	2,513,100	816,800	4,164,700
1891-92, Budget . . .	517,600	2,407,500	942,100	3,867,200

The steady reduction in the ordinary Interest charges in India shown in the above table is explained by the fact that the Expenditure on Railways and Irrigation Works not charged against Revenue has for many years exceeded the amount borrowed in India, and the excess is every year transferred from the Ordinary to the Public Works portion of the Public Debt, thus reducing the Ordinary, and increasing the Public Works Interest charges. The effect of this cause on the years 1890-91 and 1891-92 is much increased, in consequence of no loan having been required in 1890-91, and it being anticipated that none will be required in 1891-92.

The increase shown in the Revised, as compared with the Budget, Estimate, of 1890-91, is due to the conversion operations undertaken in India this year, as explained in paragraph 16. Of the decrease in 1891-92 the sum of Rx. 41,566 is due to the result of those operations as mentioned in that paragraph.

With regard to the sterling expenditure in England, it may be said that the ordinary interest charges have for many years remained stationary, except for two causes, namely,—

(1) the additional Interest charges incurred by the Public Works Loan having been raised in England instead of India in 1885-86 and in 1886-87; and

(2) the saving secured by the conversion operations of 1887-88, which increased the charges of that year, but reduced those of all future years.

The Secretary of State does not now borrow in England for ordinary purposes, and the other variations in the Sterling Ordinary Interest charges are temporary only, being caused by the loans raised in England for Railways, or portions of them, being raised sometimes a little before they are required and treated as ordinary debt till they can be transferred to the Railway Revenue Account. The discount on the loan raised for the purchase of the South Indian Railway explains the excess of the Revised over the Budget Estimate of the current year. The decrease in the Budget Estimate of 1891-92, compared with that for 1890-91, is explained by the transfer during this year of

portions of the loan for the purchase of the South Indian Railway from Ordinary Debt to the Railway Debt.

POST OFFICE.

44. The figures are—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue . . .	1,214,196	1,281,540	1,301,247	1,386,200	1,393,800	1,423,900
Expenditure . .	1,375,201	1,342,452	1,376,619	1,419,900	1,399,900	1,459,000
Net Expenditure .	161,005	60,912	75,372	33,700	6,100	35,100

The Revenue increases steadily, and the net cost of the Department, as shown in the Accounts, is being reduced. It is now expected that the Revenue for 1890-91 will be greater and the Expenditure less than was estimated last March. The increase in the net cost for 1891-92, as compared with the Revised Estimate for 1890-91, is due to the reductions in the rates of Foreign Postage. The rate for letters to the United Kingdom was reduced from 1st January of this year from 4½ annas to 2½ annas: this involves a sacrifice of about Rx. 30,000 a year. The rate for letters to almost all other Foreign Countries, notably Australia, the Continent of Europe, and America will be reduced to 2½ annas from 1st April next: the cost of this is estimated at Rx. 4,500: when this change is made, the rate of postage from India to all Foreign Countries, with a few unimportant exceptions, will be a uniform rate of 2½ annas. The rate of postage to and from Aden will be reduced to the ordinary Indian inland rate from 1st April.

TELEGRAPH.

45. The figures for the Capital Account and the Revenue Account of the Telegraph Department are—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Telegraph Capital Account—						
Receipts . .	231	1,191	...	...	...	...
Expenditure . .	256,338	158,858	162,080	222,300	195,800	190,600
Net Expenditure .	256,107	157,667	162,080	222,300	195,800	190,600
Telegraph Revenue Account—						
Revenue . .	763,655	740,957	766,865	793,200	781,700	779,500
Expenditure . .	530,289	545,234	569,275	578,200	585,700	601,800
Net Receipts .	233,366	195,723	197,590	215,000	196,000	177,700

The decrease in net receipts anticipated next year is due to the reduction of the transit rates on foreign messages passing through India from

75 to 35 centimes a word. This reduction was settled at the recent Telegraph Conference in Paris. At the Conference slight reductions were also agreed to in the Indian terminal rate on messages from certain countries, and in the rate on messages from all countries to Ceylon; but these are of less importance.

MINT.

46. The figures are—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue . . .	251,464	221,138	269,512	241,000	364,000	266,300
Expenditure . .	94,001	99,967	120,530	108,200	126,400	116,700
NET .	157,463	121,171	148,982	135,800	237,600	149 600

The Receipts and, in a less degree, the Expenditure of the Mint fluctuate considerably. The Revenue and Expenditure will be specially high in the current year, owing to the unprecedentedly large coinage. The large imports of bullion this year came chiefly from China, the Straits Settlements, Australia, and Austria. The Estimate for 1891-92 does not assume the continuance of this high rate of coinage. The value of silver bullion presented at the Mints for coinage has been as under in the last few years:—

	R
1884-85	5,610,880
1885-86	8,838,580
1886-87	3,822,170
1887-88	7,135,860
1888-89	6,550,852
1889-90	7,724,738
1890-91 (partly estimated)	12,750,000

CIVIL DEPARTMENTS.

47. The receipts appertaining to the group "Civil Departments" are not important. The following table gives the Expenditure under the several heads composing the group:—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
General Administration	1,769,935	1,745,156	1,759,193	1,769,400	1,741,300	1,763,800
Law and Justice . Courts .	2,651,051	2,694,252	2,716,275	2,759,900	2,752,200	2,844,200
Law and Justice . Jails .	771,872	834,183	857,691	887,900	881,500	916,100
Police . . .	3,693,621	3,754,294	3,887,564	3,949,200	3,825,000	3,938,500
Marine (including River Navigation) . .	670,845	578,284	657,865	619,200	580,400	710,600
Education . . .	1,291,811	1,293,660	1,316,286	1,395,800	1,362,300	1,426,900
Ecclesiastical . .	159,122	156,856	161,068	167,200	166,200	169,900
Medical . . .	764,945	772,233	785,243	810,300	802,500	833,100
Political . . .	684,660	756,193	655,254	731,100	805,100	764,800
Scientific and other Minor Departments.	448,502	428,432	438,967	506,800	480,700	608,600
TOTAL .	12,906,364	13,013,543	13,235,406	13,596,800	13,397,200	13,976,500

The increase in the Budget Estimate of 1891-92 in the expenditure on Courts of Justice, occurs mainly in Bengal, the North-Western Provinces and

Oudh, and Madras. In Bengal the increase is due to the necessity of appointing additional Subordinate Judges and Munsiffs. The increase in the North-Western Provinces and Oudh is due to a general re-organisation of the Judicial and Revenue staff, resulting in an increase of the former: the re-organisation does not involve any increase of expenditure on the whole. In Madras the increase is due to the appointment of addititional Subordinate Magistrates mentioned in paragraph 25.

The increased expenditure on Jails—chiefly in Bengal—occurs under Manufactures, and is, to nearly the whole extent, counterbalanced by increased receipts.

The reduction of the expenditure under Police in the Revised Estimate of 1890-91 is due, as explained in paragraph 15, partly to the reduction of three battalions of Police in Upper Burma, and partly to schemes of improvement and re-organisation for which grants were made not having been brought into operation. In 1891-92 a saving of Rx. 90,000 is expected in Upper Burma. Almost the whole of this saving is counterbalanced by certain Local Governments having again made provision for schemes for improving the organisation and working of the police.

The increase in 1891-92 in Marine Expenditure is explained in paragraph 29.

The expenditure on Education and under Medical increases steadily from year to year.

The explanation of the excess of the Revised Estimate under Political over the Budget Estimate of 1890-91 and the reduction of part of that excess in 1891-92 is given in paragraph 16.

The variations in the figures for Scientific and Minor Departments in 1890-91 and 1891-92 are explained by the Estimates of the cost of the Census.

FAMINE RELIEF AND INSURANCE.

48. The figures are—

	Accounts, 1887-88.	Accounts, 1888-89.	Accounts, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
EXPENDITURE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief . .	402	7,799	68,288	10,500	8,000	3,000
Construction of Protective Railways . .	...	...	...	...	...	975,000
Construction of Protective Irrigation Works	91,006	70,537	71,457	65,000	75,600	65,000
Reduction of Debt .	...	...	460,255	524,500	516,400	...
TOTAL .	91,408	78,336	600,000	600,000	600,000	1,043,000

The important changes affecting this head of Expenditure are explained in paragraph 16 of Part I of this Statement, and paragraphs 14 to 20 of the Financial Statement of last March.

The total of the Famine Relief and Insurance Grant in the Revised Estimate agrees with that of the Budget Estimate for 1890-91.

With the addition of the net charge (Rx. 457,000) on account of the Bengal-Nagpur and the Indian Midland Railways—see paragraph 18 of Part I of the Financial Statement for 1890-91—the grant for 1891-92 will be raised to its original amount of Rx. 1,500,000.

RAILWAYS.

49. The following table shows the main features of Railway working since the year 1887-88:—

	Revenue.							Expenditure.					
	Actuals, 1887-88	Actuals, 1888-89	Actuals, 1889-90.	Budget, 1890-91.	Revised, 1890-91	Budget, 1891-92.		Actuals 1887-88.	Actuals 1888-89.	Actuals, 1889-90	Budget, 1890-91	Revised, 1890-91	Budget, 1891-92
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.		Rx.	Rx.	Rx	Rx.	Rx.	Rx.
	14,533,033	15,530,349	16,605,177	17,151,100	17,005,100	17,872,100	India .	8,387,477	9,471,938	10,331,561	10,727,900	10,458,900	11,457,600
	230	230	293	200	900	200	England	5,399,392	5,652,240	5,609,417	5,717,200	5,702,300	5,600,000
	97	107	131	100	300	100	Exchange	2,268,877	2,629,890	2,517,221	2,572,800	1,851,200	2,216,500
Loss on the Railway Account	2,122,380	2,233,372	1,852,601	1,866,500	1,006,800	1,501,700							
Total .	16,655,740	17,754,088	18,458,202	19,017,900	18,014,400	19,374,100		16,655,746	17,754,088	8,158,202	19,017,900	18,014,400	19,374,100

Railways in 1890-91.

50. It will be seen that the net loss on the Railway Account, which was estimated in the Budget of the current year at Rx. 1,866,500, is in the Revised Estimate placed at only Rx. 1,006,800. Of this improvement (Rx. 859,700) no less than Rx. 712,700 is obtained from the rise in Exchange, which reduces the equivalent of the sterling payments of interest in England.

The Miscellaneous Railway Expenditure—principally Expenditure on surveys—is now expected to be greater than the Budget Estimate by Rx. 42,100.

The gross traffic receipts of State lines are expected to be less than the Estimate by Rx. 172,500, but, on the other hand, the working expenses are less by Rx. 233,900, giving a net improvement of Rx 61,400

The gross receipts of the Guaranteed lines will be Rx. 48,300 less than the Estimate, but the Expenditure, including the payment of surplus profits, will be reduced by Rx. 131,200, giving a net improvement of Rx. 82,900.

51. Whilst the net result is thus in fairly close approximation to the Budget Estimate, there have been some noticeable variations in particular lines.

The earnings of the East Indian Railway are now expected to be lower than the Estimate by Rx. 110,000, but this will be more than covered by estimated savings in Expenditure of Rx. 155,000. The receipts in the earlier part of the year were lower than usual, but the traffic has recently revived and the variation is small considering the magnitude of the figures involved. The decrease in Expenditure is due mainly to smaller maintenance charges, to the postponement of renewals of engines, and, to a small extent, to reductions in establishment.

A falling-off has occurred in the Rajputana-Malwa traffic of Rx. 95,000. On the Oudh and Rohilkhand Railway a decrease has occurred, due to no little extent to the very heavy floods that breached the line.

The Indian Midland progresses far more slowly than might have been reasonably anticipated: but the Burma lines continue to improve, and the Eastern Bengal has had the most favourable season on record owing to large carriage of jute, and to a pilgrim passenger traffic of almost unprecedented magnitude in February.

From the 1st July the Tirhoot State Railway was handed over to the Bengal and North-Western Railway Company under a working contract, and from that date the transactions of the combined undertaking have been classed under State Railways.

The South Indian Railway was purchased by the State on 31st December last, and, together with the lines hitherto known as the Villupuram-Guntakal and Cuddapah-Nellore, handed over to a new Company (which is also a shareholder in the combined undertaking), to complete and work.

Guaranteed Railways, 1890-91.

The earnings of the Great Indian Peninsula Railway will be less than the estimate by Rx. 108,800, owing to a moderate traffic in the earlier months of the year, but its expenses, including payment of surplus profits, will be less by Rx. 124,200, giving a net result in close approximation to the Estimate.

The Madras lines continue steadily to improve.

Railways in 1891-92.

52. Excluding Exchange, on which account a sum of Rx. 373,500 is provided in excess of that entered in the Revised Estimate, the net result on Railway Account for 1891-92 is Rx. 121,400 worse than the Revised Estimate of the current year—a result which may be briefly ascribed to the increase in the charges for interest being slightly more than the increase in the net earnings, and to larger payments on account of surplus profits owing to the brisk traffic in the closing months of the current year.

State Railways, 1891-92.

In 1891-92 the gross receipts of State Railways are estimated at Rx. 1,055,200 higher than the Revised; but of this it is estimated that Rx. 500,000 are due to the inclusion for 12 instead of 3 months of the South Indian Railway, and Rx. 80,000 to the inclusion for 12 instead of 9 months of the Bengal and North-Western Railway.

The most noticeable increases occur on the Bengal-Nagpur—Rx. 130,000; Indian Midland—Rx. 55,000; Southern Mahratta—Rx. 40,000; and Burma Railways—Rx. 20,000, all due to the usual growth of traffic on lines recently opened: and on the East Indian Railway—Rx. 80,000; Oudh and Rohilkhand Railway—Rx. 55,000; Rajputana-Malwa Railway—Rx. 50,000; North-Western Railway—Rx. 50,000. On the other hand, it has been thought desirable to reduce the Estimate for the Eastern Bengal Railway by Rx. 65,000, as the traffic in the current year has been abnormally good.

Guaranteed Railways, 1891-92.

The net traffic receipts of Guaranteed Railways are taken at Rx. 187,900 below the Revised Estimate. This is primarily due to the removal of the South Indian Railway from the category of Guaranteed Railways. A slight improvement is expected on the Great Indian Peninsula and Bombay, Baroda and Central India Railways: but, on the other hand, the working expenses show a slight increase, and the payment of surplus profits will be higher on account of the present heavy traffic.

IRRIGATION.

53. The Irrigation Revenue makes satisfactory progress. The figures are:—

	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Budget, 1890-91.	Revised, 1890-91.	Budget, 1891-92.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue . . .	1,714,274	1,900,718	1,091,078	2,035,000	2,171,200	2,160,600
Expenditure . .	2,461,646	2,622,964	2,652,707	2,739,400	2,762,800	2,883,100
Net expenditure .	747,372	722,246	661,629	704,400	591,600	722,500

In the current year the improvement in Revenue is chiefly due to increased irrigation from the Western Jumna and Sirhind Canals in the Punjab, and from the Ganges Canal in the North-Western Provinces. There is also an increase in the share of land-revenue due to irrigation in the North-Western Provinces and Oudh, and in Madras, owing in the former to the re-settlement of the Bulandshahr District and in the latter to the extension of irrigation in the Godavari and Kistna Deltas.

The Budget allows for the general expansion of the operations of the Department. But it has been necessary to reduce the estimate of receipts

in the North-Western Provinces and Oudh and in the Punjab, where the season of 1890-91 was unusually favourable for irrigation.

Special repairs to the Ganges Canal, larger expenditure on the Gokak Canal in Bombay, and the strengthening of the Irrawaddy and Sittang embankments in Lower Burma, counterbalanced by a decrease in the expenditure on the Hidgellee Tidal Canal in Bengal, account for the increase in Expenditure in the current year.

In the Budget the increase in Expenditure is chiefly due to larger allotments to Upper and Lower Burma, and to provision having been made for the construction of a canal from the Kabul river in the Punjab.

The charges for interest have increased in consequence of additional capital outlay.

BUILDINGS AND ROADS.

54. The Estimates are :—

REVENUE.

	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Budget, 1890-91.	Revised, 1890-91.	Budget, 1891-92.
	Rx	Rx	Rx.	Rx	Rx.	Rx.
Military and Civil Works	592,338	604,753	650,398	589,400	637,700	597,100

EXPENDITURE.

	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Budget, 1890-91.	Revised, 1890-91.	Budget, 1891-92.
	Rx.	Rx.	Rx.	Rx	Rx.	Rx.
Military Works . .	1,232,060	1,108,206	1,138,463	1,160,700	1,220,400	1,130,300
Civil Works . .	4,218,989	4,202,526	4,273,726	4,556,600	4,601,600	4,978,800

The expected improvement in Revenue in the Revised Estimate is due to increased receipts from Military Buildings and to the sale of a portion of the Custom House at Calcutta to the East Indian Railway for Rx. 31,700, and to the transfer of the Lock Hospital and site at Rangoon to the Burma State Railway at a valuation of Rx. 9,800. The excess of the Military Works Expenditure in the Revised, as compared with the Budget Estimate, is explained in paragraph 16.

By far the greater portion of the Civil Works Expenditure is Provincial and Local. The Imperial share is Rx. 734,300 in the Revised Estimate, and a large portion of this, Rx. 290,000, is for Buildings and Communications in Upper Burma, and Rx. 12,500 is for Buildings and Roads in Zhob.

The outlay from Local Funds amounts to Rx. 1,646,500, and from Provincial, to Rx. 2,220,800.

The Provincial Expenditure depends to a great extent on the state of the Provincial balances. The increase in the total grant for next year is considerable and occurs chiefly in Bengal, the North-Western Provinces and Oudh, and Madras; a special expenditure of Rx. 20,000 in the Punjab for the reconstruction of the Lawrence Military Asylum at Sanawar is also included.

The figures for Provincial Expenditure on Civil Works are :—

	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90	Revised, 1890-91.	Budget, 1891-92.
	Rx.	Rx.	Rx.	Rx.	Rx.
Provincial Civil Works outlay	1,732,667	1,814,931	1,945,626	2,220,800	2,574,200

ARMY.

General examination of the increase of Military Expenditure in recent years.

55. As Military expenditure accounts for a large portion of the total increase in the expenditure of the Government of India in recent years, it may be useful to prefix to the notice of the Estimates of 1890-91 and 1891-92 under this head a general review of the expenditure for some years. The following statement shows the total Military expenditure charged under "Army" in India and in England, including Exchange, in each year since 1881-82:—

YEARS.	India.	England.	Exchange	Total.
	Rx.	£	Rx.	Rx.
1881-82	14,850,657	4,010,485	827,368	19,688,510
1882-83	13,433,231	4,007,019	919,183	18,359,433
1883-84	11 952,166	5,023,584	1,147,942	18,123,692
1884-85	12,023,629	3,974 422	965,752	16,963,803
1885-86	15,247,088	3 689,380	1,161,311	20,097,779
1886-87	14,620,516	3,564,166	1,340,360	19,525,042
1887-88	15,104,908	3,741,015	1,572,011	20,417,934
1888-89	14,812 591	3,746 205	1,743,045	20,301,841
1889-90	14,944,095	3,957,703	1 776,016	20,677,814
1890-91 Budget . . .	14,806,000	4,620,100	2,079,000	21,505,100
„ Revised . . .	14,816,000	4,589,800	1,494 700	20,897,500
1891-92 Budget . . .	14,565,500	4 661,600	1,824,100	21,051,200

56. It will be seen that the expenditure decreased in each of the earlier years down to 1884-85, and that since 1885-86 there has been an increase. The decrease in the earlier years was largely due to the cessation of the expenditure connected with Military operations in Afghanistan. The total in 1883-84 was swelled by the payment of £1,000,000 on account of arrear charges of the War Office. If that sum, with the exchange on it, be left out of consideration as not properly belonging to the year, it may be said that in the two years 1883-84 and 1884-85 the Military expenditure had fallen to the level of that of the period before the Afghan war; the total expenditure, including exchange calculated by the method now in use, was Rx. 15,701,990 in 1875-76, Rx. 16,467,663 in 1876-77, and Rx. 17,300,790, in 1877-78.

57. Since 1884-85 the expenditure on the Army has been permanently raised to a much higher level and is increasing. Most of the increase in 1885-86 was in consequence of the war preparations in that year. From 1886-87, the increase is due to the raising of the strength of the Army in India, and to greater Military activity in various directions.

Total increase of Military Expenditure in recent years, about Rx 4,000,000.

58. The expenditure shown in the Revised Estimate for 1890-91 and in the Budget Estimate of 1891-92 is about Rx. 4,000,000 higher than the expenditure of 1884-85. It was explained in paragraph 58 of Part II of the Financial Statement of last March, that a large portion of the expenditure provided in 1890-91 was for special ordnance stores, and a hope was expressed that a reduction would be possible in 1891-92. This expectation has not been realised. A large part of the special ordnance stores which were to be supplied in 1890-91 has not been supplied: and £377,000, not expended this year on magazine rifles and ammunition, has been provided again in the Estimates of next year, in which provision is also made for other special ordnance demands amounting to over £300,000. If, contrary to past experience, it should turn out that the special expenditure will be completed in 1891-92, the increase in Military Expenditure may be reduced considerably in 1892-93 and succeeding years.

59. The following are short explanations of the variations in the figures in the Budget and Revised Estimates for 1890-91 and in the Estimate for 1891-92:— *The Estimates for 1890-91 and 1891-92.*

The Revised Estimate of expenditure in India for 1890-91 is Rx. 10,000 more than the Budget Estimate. An expenditure of Rx. 160,000 on expeditions not contemplated when the Budget was framed has been incurred, and the value of officers' pensions capitalised has been Rx. 25,000 higher than the Estimate. Against these increases there have been savings under Regimental Pay and Allowances and under Commissariat charges.

The Revised Estimate for Sterling expenditure in England is less than the Budget Estimate by £30,300.

The Budget Estimate of Expenditure in India in 1891-92 is Rx. 240,500 less than the Estimate for 1890-91. The decrease is due to the difference in the pay of British Troops at the rates of exchange for the two years and to less expenditure being expected on Frontier expeditions and on preparations for mobilisation.

The sterling Expenditure in England is estimated to be £41,500 higher in 1891-92 than the Estimate of 1890-91.

SPECIAL DEFENCE WORKS.

60. The following are the figures for "Special Defence Works"—

		Rx.
1885-86		137,811
1886-87		325,626
1887-88		456,017
1888-89		789,595
1889-90		689,481
1890-91	Budget Estimate	892,300
	Revised "	523,300
1891-92	Budget "	847,000

The expenditure on these works for the current year is now expected to be much less than the amount entered in the Budget Estimate. Similar lapses occurred in previous years. The total Expenditure on Special Defences is estimated at Rx. 5,000,000, and as the expenditure to the end of 1891-92 is expected to amount to Rx. 3,768,830, there will remain Rx. 1,231,170 to be incurred in 1892-93 and future years.

61. There is another class of expenditure, namely, that on Strategic Railways, which may appropriately be mentioned in connection with the Special Defence Works. The expenditure on Strategic Railways has been up to date Rx. 9,500,000 in round numbers.

UPPER BURMA.

62. The following tables give the Revenue, the Expenditure, and the *net* Expenditure on account of Upper Burma from the year following the annexation:—

REVENUE.

	Land Revenue	Other Civil Revenue.	State Railway Receipts.	Total.
	Rx.	Rx.	Rx.	Rx.
1886-87	167,200	55,300	...	222,500
1887-88	378,800	123,500	...	502,300
1888-89	436,000	284,600	31,900	752,500
1889-90	539,600	333,500	161,400	1,034,500
1890-91 (Revised)	630,000	316,900	195,000	1,141,000
1891-92 (Budget)	655,000	323,300	212,500	1,190,800

EXPENDITURE.

	Police.	Other Civil Expenditure.	Railways (including interest on Capital).	Military Works.	Civil Works.	Irrigation.	Army Special Expenditure.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1886-87 .	349,000	165,100	...	74,000	171,500	13,800	1,517,800	2,291,200
1887-8 .	709,200	265,700	...	314,800	343,000	12,600	1,475,300	3,120,600
1888-89	794,900	436,700	103,300	160,900	295,900	24,800	631,600	2,448,100
1889-90 .	861,700	393,700	218,700	142,500	296,800	19,200	435,800	2,368,400
1890-91 (Revised).	777,400	451,500	223,700	145,200	290,000	30,000	380,000	2,297,800
1891-92 (Budget.)	748,100	499,300	232,700	150,000	300,000	50,000	400,000	2,380,100

NET EXPENDITURE.

1886-87.	1887-88.	1888-89.	1889-90.	1890-91 (Revised).	1891-92 (Budget).
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
2,068,700	2,618,300	1,695,600	1,333,900	1,156,800	1,189,300

It will be seen that from the beginning there has been a steady increase in the Revenue and from 1887-88 a steady decrease in the Expenditure.

The net cost of holding Upper Burma has been reduced from Rx 2,618,300 in 1887-88 to about Rx. 1,150,000 in the present year. The deficit for 1891-92 is estimated at a slightly higher figure than the Revised Estimate of 1890-91. But as the results have always hitherto proved better than the anticipations, we may hope that the deficit will be further reduced in 1891-92.

Section V.—Expenditure not charged to Revenue.

63. The Expenditure not charged to Revenue falls under three heads:—

48.—Capital Outlay on State Railways.

49.— Ditto on Irrigation Works.

50.—Capital charges involved in the redemption of liabilities.

Capital Expenditure on Railways.

64. The following table gives the figures of the Estimates for 1890-91 and 1891-92 for Capital Expenditure on Railways, the amount charged to the Famine Grant being included for convenience, although it is charged to Revenue.

	India.	England.	Exchange.	TOTAL.
	Rx.	£	Rx.	Rx.
1890-91, Budget Estimate .	1,960,200	855,000	384,800	3,200,000
1890-91, Revised Estimate .	1,519,300	1,106,200	359,500	2,985,000
1891-92 Budget Estimate . .	2,266,600	1,192,000	466,400	3,925,000

Of the amount proposed for expenditure in 1891-92, Rx. 975,000 have been provided from the Famine Grant and shown under the head "34—Construction of Protective Railways."

The Revised Estimate for 1890-91 is placed at Rx. 2,985,000 against Rx. 3,200,000, provided in the Budget Estimate, the lapse being Rx. 215,000. The heaviest expenditure has been on the Villapuram-Guntakal, the Mu Valley, the East Coast, and on the Chaman Extension Railways. The Jummoo-Kashmir line (British Section) has been completed; the Durbhunga-Bairagnia branch of the Tirhoot Railway and the Mianwali-Mari branch of the North-Western

Railway are nearly completed; while considerable progress has been made with the East Coast Railway, and a start has been made on the Godhra-Rutlam and Dharmaveram-Hindupur lines.

The provision for 1891-92 will, it is hoped, complete the Chaman extension, the Villapuram-Guntakul, and the Dharmaveram-Hindupur, as well as the small unfinished branches before alluded to. Large grants are provided for the East Coast and Mu Valley Railways, and a considerable sum for the Godhra-Rutlam.

The following figures show the rate at which Railways have been constructed at the cost, or on the responsibility, of the Government since 1880:—

Date.	Number of miles open.
31st March 1880	8,382
" 1881	9,134
" 1882	9,437
" 1883	9,748
" 1884	10,188
" 1885	10,824
" 1886	11,173
" 1887	12,000
" 1888	12,915
" 1889	13,648
" 1890	14,297
" 1891 (Revised Estimate)	15,316

The following table gives the total Capital Outlay on Railway Construction up to date:—

	State Railways.	State Railways constructed through the Agency of Companies.	Guaranteed Railways	Total.	Annual Progress.
	Rx.	Rx.	Rx.	Rx.	Rx.
To end of—					
1879-80	27,983,837	...	96,829,969	124,813,806	...
1880-81	67,201,066	...	66,348,478	133,549,544	8,735,738
1881-82	70,546,309	...	67,021,756	137,568,065	4,018,521
1882-83	72,776,870	468,270	67,431,448	140,676,588	3,108,523
1883-84	76,629,723	704,155	68,769,369	146,103,247	5,426,659
1884-85	81,365,833	3,126,906	69 904,427	154,397,166	8,293,919
1885-86	90,839,553	4,775,059	67,883,682	163,498,294	9,101,128
1886-87	108,456,220	7,915,378	57,046,325	173,417,923	9,919,629
1887-88	110,788,941	12,979,680	57,694,898	181,463,519	8,045,596
1888-89	111,990,360	18,097,843	58,313,774	188,401,977	6,938,458
1889-90	124,058,103	20,410,257	49,385,293	193,853,653	5,451,676
1890-91, Revised	127,052,203	21,856,137	49,883,392	198,791,732	4,938,079
1891-92, Budget	136,156,411	22,887,127	45,715,363	204,758,901	5,967,169

65. The figures of the Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are:— *Capital Expenditure on Irrigation Works.*

Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Budget, 1890-91.	Revised, 1890-91.	Budget, 1891-92.
Rx	Rx.	Rx.	Rx.	Rx	Rx.
533,048	459,890	378,932	550,000	504,400	550,000

The reduction in the Revised Estimate from Rx. 550,000 to Rx. 504,400 is due to the postponement of the construction of the Cawnpore Branch of the Lower Ganges Canal. The construction of the Sirsa Branch of the Western Jumna Canal and of the Chenab Canal in the Punjab is in active progress, and good progress has been made with the Periyar Project in Madras.

In 1891-92, the outlay will be principally in the Punjab and Madras, where the above-mentioned works are in progress, and in the North-Western Provinces and Oudh on the Ganges Canal.

Capital charges involved in the redemption of liabilities.

66. No expenditure connected with the redemption of liabilities is expected in 1891-92. The purchase of the South Indian Railway caused expenditure in the current year 1890-91. The amount was taken in the Budget Estimate at £4,695,000. The actual charge has amounted to somewhat less, £4,692,600, and that amount is entered in the Revised Estimate. The purchase money amounted to £4,197,600, but of this £1,000,000 is provided by such of the stock-holders as form the new Company, leaving £3,197,600 to be paid by the Government of India. In addition the Government had to assume the liability for the Debentures issued by the Company, £1,495,000 in amount.

Section VI.—Ways and Means.

HOME TREASURY.

67. The Budget and Revised Estimates of the transactions of the Home Treasury for 1890-91 compare as follows:—

	Budget, 1890-91.	Revised, 1890-91.
NET RECEIPTS.	£	£
Council Bills	14,989,000	15,989,000
Permanent Debt incurred:—		
3 per cent. Stock	5,400,000	5,400,000
Debentures and Debenture Stock	1,495,000	1,495,000
Capital Receipts from Railway Companies	2,732,300	104,500
Deposits and Advances	2,200	...
Add—Opening Balance	4,503,833	5,402,873
TOTAL	29,122,333	28,391,373
NET OUTGOINGS.		
Excess of Expenditure over Revenue	15,674,300	15,413,000
Capital Expenditure of Government in England	857,800	1,113,200
Capital Charges involved in redemption of liabilities	4,695,000	4,692,600
Permanent Debt—		
Discharge of the Oudh and Rohilkhand Railway Debentures	500,000	500,000
4 and 5 per cent. Stock discharged	...	88,300
Issues to Railway Companies on Capital Account	4,045,600	2,277,600
Deposits and Advances	...	4,300
On account of Remittances from India	1,197,200	769,900
Add—Closing Balance	2,152,433	3,532,473
TOTAL	29,122,333	28,391,373

Council Bills.

There has been a considerable demand for Council Bills during the year, and, with a view to reduce the amount to be drawn in 1891-92, the Secretary of State proposes to draw £1,000,000 more than that entered in the Budget Estimate.

3 per cent. sterling loan issued during the year.

As announced in the last Financial Statement, 3 per cent. stock for £5,400,000 was issued in May 1890; the average rate was £99 11*s.* 1*d.* per cent. Of this amount £3,200,000 was for the purchase of the South Indian Railway, and £2,200,000 for advances to Railway Companies under the Oudh and Rohilkhand Railway Purchase Act.

The variations in the transactions of the Railway Companies are shown in the following statement:— *Capital Receipts from and Issues to Railway Companies.*

RECEIPTS.	Budget.	Revised.
ON ACCOUNT OF SUBSCRIBED CAPITAL—	£	£
State—		
Rohilkhand-Kumaon	160,000	...
Guaranteed—		
Bombay, Baroda and Central India Railwav	700,000	...
Great Indian Peninsula Railway	1,770,100	1,800
Madras Railway	102,200	97,000
ON ACCOUNT OF TRANSFER AND MISCELLANEOUS REFUNDS	...	5,700
TOTAL	2,732,300	104,500
ISSUES.		
FOR DISCHARGE OF DEBENTURES—	£	£
Guaranteed—		
Bombay, Baroda and Central India Railway	700,000	468 000
Great Indian Peninsula Railway	1,002,100	333,100
Madras Railway	102,200	97,000
FOR STORES, ESTABLISHMENT CHARGES, &C.—		
State—		
Bengal-Nagpur Railway	779,000	172,100
Indian Midland Railway	238,000	166,000
Other Railways	75,000	67,200
Guaranteed—		
Bombay, Baroda and Central India Railway	158,000	161,600
Great Indian Peninsula Railway	717,000	565,000
Madras Railway	178,000	154,700
South Indian Railway	96,300	92,900
	4,045,600	2,277,600

The decrease in the receipts is due (1) to the renewal of a portion of the debentures of the Bombay, Baroda and Central India and Great Indian Peninsula Railways, which were expected to be replaced by fresh capital, (2) to a sum of £300,000 expected from the Great Indian Peninsula Railway Company in 1890-91 having been received in March 1890, and (3) to a portion of the estimated receipts from both the above Companies being postponed to 1891-92.

The decrease in the payments is due mainly to the renewal of the debentures mentioned above, and to the Bengal-Nagpur Railway Company having very largely over-estimated their requirements in March last.

68. The following is the Secretary of State's Budget Estimate of Ways and Means for 1891-92:— *Ways and Means, Home Treasury: 1891-92.*

Net Receipts.

	Budget. 1891-92
	£
Council Bills	16,000,000
Permanent Debt, New stock to be issued	2,600,000
Capital Receipts from Railway Companies	2,716,800
Deposits and Advances	4,700
Add Opening Balance	3,532,473
TOTAL	24,853,973

Net Outgoings.

	Budget, 1891-92. £
Excess of Expenditure over Revenue	15,759,500
Capital Expenditure of Government in England	1,196,400
Permanent Debt—Discharge of 3½ per cent. Debentures	1,386,000
Permanent Debt—Discharge of Oudh and Rohilkhand and South Indian Railway Debentures	117,100
Issues to Railway Companies on Capital Account	2,974,000
On account of Remittances from India	1,195,300
Add Closing Balance	2,225,673
TOTAL	24,853 973

The Secretary of State proposes to draw £16,000,000 by Council Bills. He also proposes a raise a loan of £2,600,000. Of this loan, the sum of £1,386,000 is required for the repayment of a portion of the India 3½ per cent. debentures which fall due on the 16th of August 1891, the remainder, £1,614,000, being renewed as 3¼ per cent. debentures; the balance of the loan is required for advances to Railway Companies under the Oudh and Rohilkhand Railway Purchase Act. Of the amounts required for advances to Railway Companies, the sum of £445,000 is for the discharge of a portion of the Southern Mahratta Railway Company debentures, which fall due on the 1st October 1891: the remainder, £1,000,000, will be renewed. It should be understood that, in stating these as the present intentions of the Secretary of State, no pledge is given that he will adhere to the programme announced; the amount to be obtained by bills or raised by loans may be altered from time to time as may seem expedient.

INDIA.

69. The Ways and Means Estimate of India is as follows:—

	1890-91.		1891-92.
	Budget.	Revised.	Budget.
NET RECEIPTS.	Rx.	Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it	22,998,100	23,209,400	22,041,900
2. Public Loan	...	...	...
3. Increase of Unfunded Debt—mostly Savings Bank Deposits	309,600	539,200	583,000
4. Appropriation from Revenue for Reduction of Debt	524,500	516,400	...
5. Other Items	177,700	420,800	350,800
6. *For Remittance to Secretary of State*	1,179,400	784,800	1,214,800
Add Opening Balance	14,596,889	14,748,821	16,797,121
TOTAL	39,786,189	40,219,421	40,987,621

	1890-91.		1891-92.
	Budget.	Revised	Budget.
NET OUTGOINGS.	Rx.	Rx.	Rx.
7. Expenditure charged to Provincial Balances	757,700	312,800	828,400
8. Capital Expenditure of Government in India	2,506,100	2,014,400	1,835,500
9. Loans to Municipalities, &c. . . .	907,000	783,200	1,008,300
10. *Issues on Capital Account to Railway Companies*	887,200	555,200	184,200
11 Council Bills. *Sterling Account* . .	14,921,900	14,961,600	16,934,400
12. Do. Exchange . . .	6,712,200	4,795,100	6,626,500
Add Closing Balance .	13,094,089	16,797,121	13,570 321
TOTAL .	39,786 189	40,219,421	40,987,621

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England The others refer to purely Indian transactions

70. In accordance with the announcement made in the last Financial Statement, no loan has been issued in India in 1890-91. *Public Loan*

Nor is it expected that a loan will be necessary in 1891-92. The large surpluses of 1889-90 and 1890-91, and the provision made in those two years under Famine Insurance for Reduction of Debt, explain the ability of the Government of India to meet its Capital Expenditure without borrowing in either of the two years Though it is the present intention of the Government not to raise a loan in India in the coming year, full liberty is, as usual, reserved to modify this intention to any extent necessary

71. The following figures show the transactions of the Savings Banks during the last few years :— *Savings Banks.*

YEAR.	Net additions to deposits cash.	Interest.	Total net addition.
	Rx	Rx.	Rx
1887-88	656,300	224,000	880,300
1888-89	685,200	261,800	947,000
1889 90	—362,900	272,200	—90,700
1890-91, Budget	--34,400	288,800	254 400
1890-91, Revised	199,400	283,800	483,200
1891-92, Budget	229,500	305,100	534,600

As explained in paragraph 65 of Part II of the last Financial Statement, the net withdrawals in 1889-90 were caused by the reduction to the new maximum limit of existing accounts in excess of that limit. The net deposits expected in the current year show that the effect of that change is exhausted, and that the reduction of the yearly limit is not likely unduly to restrict the deposits, which are again increasing.

72. The net amounts estimated for advances to Municipalities, Presidency Corporations, and others during 1890-91 and 1891-92 are Rx. 783,200 and Rx. 1,008,300 Rx. 330,500 and 523,600 are the amounts of the advances to be made by Local Governments under the system referred to in paragraph 66 of Part II of the last Financial Statement; and Rx 448,600 and Rx. 487,600 are the amounts required by the Calcutta and Bombay Port Trusts for the Kidderpur and Victoria Docks. *Loans to Municipalities and Presidency Corporations*

The accounts of the advances made to these two corporations on account of the Docks will stand thus at the end of 1891-92:—

	Calcutta.	Bombay.
	Rx.	Rx.
Up to 1889-90	1,755,948	868,622
Advanced in 1890-91	438,600	10,000
To be advanced in 1891-92 . . .	467,600	20,000
	2,662,148	898,622

73. The closing balance of the current year was estimated in March last at Rx. 13,094,089. It is now expected to be Rx. 16,797,121. In 1891-92 provision is made for the payment of Secretary of State's Bills to the extent of Rx. 16,934,400, and the year is expected to close with a balance of Rx. 13,570,321.

Section VII.—Summary.

74. The principal features in this Statement are:—

(*a*) The Accounts of 1889-90 have closed with a surplus of Rx. 2,612,033.

(*b*) The Revised Estimates of 1890-91 show a surplus of Rx. 2,787,100 against a surplus of Rx. 270,400 in the Budget Estimate of the year. The larger portion of the improvement is in consequence of the rise in the rate of Exchange. The rate taken in the Budget Estimate was 1*s.* 4·552*d.* = R1, while in the Revised Estimate the rate is 1*s.* 6·113*d.* = R1.

(*c*) The Budget Estimates of 1891-92 show a surplus of Rx. 115,600. The Famine Grant has been raised to Rx. 1,500,000, including the net charge on the Revenues on account of the Indian Midland and Bengal-Nagpur Railways, which amounts to Rx. 457,000. The Estimate of net revenue from Opium is reduced to Rx. 5,318,700. Exchange is taken at 1*s.* 5·25*d.*=R1.

(*d*) The Expenditure on Railways and Irrigation Works (not charged against Revenue) is estimated at Rx. 3,489,400 in 1890-91 and at Rx. 3,500,000 in 1891-92, besides Rx. 975,000 charged against the Famine Grant for Protective Railways in the latter year. A capital Expenditure of £4,692,600 has been incurred in 1890-91 on the purchase of the South Indian Railway.

(*e*) The Secretary of State proposes to sell Council Bills in 1891-92 to the amount of £16,000,000, and to raise a sterling loan of £2,600,000. The loan is for the repayment of £1,386,000 of the India 3½ per cent. debentures which fall due on the 16th of August 1891, and for advances to certain Railway Companies. The remainder of the India debentures falling due on that date, £1,634,000, will be renewed at 3¼ per cent. These announcements are accompanied by the usual reserve that, though the present intentions of the Secretary of State are as stated, he gives no promise and reserves entire liberty to vary the amounts to be obtained by bills or raised by loan as he may find occasion.

(*f*) It has not been necessary to raise any loan in India in 1890-91, and it is not anticipated that any loan will be required in India in 1891-92. The surpluses of 1889-90 and 1890-91 and other receipts, enable the Government to meet the capital expenditure not charged to Revenue without borrowing. No pledge, however, is given that the Government will not borrow in India during the year.

(*g*) The financial prospects of the next two years are considered to depend largely on the rate of Exchange and on the amount of Military Expenditure.

D. BARBOUR.

CALCUTTA;
March 20, 1891.

APPENDIX I.

The Course of Prices and Wages in 1890.

The tables attached are—

A 1.—Wholesale prices of staple commodities of international trade at Calcutta Bombay, Rangoon, and Karachi, for the earliest date in each month from December 1889 to March 1891. The rate of exchange (demand drafts in Calcutta) and the price of bar silver in London for the same period are prefixed to the table.

A 2—is the same table as A1, but the price in December 1889 is in this table taken to represent 100, and the variations are based on that figure. This table therefore shows the percentage of increase or decrease in silver and the other articles.

Table A 1 has been compiled from returns of Chambers of Commerce, except as regards rice at Rangoon, which is taken from the price-current of a local firm.

B 1.—This table gives the retail prices of the three great staples of food—wheat jowar, and rice—at the larger centres the prices in which may be taken to indicate the course of prices generally throughout the provinces. It is compiled from the fortnightly returns received from district officers and published regularly in the *Gazette of India*. The price of the first half of each month has been taken for the table.

The figures in this table commence from January 1889 instead of December 1889, as in the wholesale table, in order to shew that the monthly fluctuations in 1890 are similar to the monthly fluctuations in 1889. Prices in fact fluctuate from month to month in each year in just the same way, except in unusual years, when abnormal variations are caused by abnormal variations of the seasons.

B 2—is the same table as B1, but in this case the prices of December 1889 have been taken to represent 100, and on this basis the percentage of fluctuation is shown from month to month from January 1889 to February 1891.

C 1—is a table of wages for the first and second halves of 1889 and 1890 respectively at eight large stations, the level of wages in which may be taken as representing the course of wages generally. It gives the rate of wages for unskilled (agricultural) labour and skilled labour (mason, carpenter, or blacksmith). This table is extracted from returns received half-yearly from the district officials and published in the *Gazette of India*. The table also gives the wages paid at the Government Harness and Saddle Factory at Cawnpore.

C 2—supplements C 1. It contains the wages given in January of each of the two years 1890 and 1891 in various industrial establishments in Bengal, Northern India, and Bombay.

Prices.—From table A 2 it will be seen that both imports and exports have moved in sympathy with the fall and rise in silver, though the percentage of rise and fall has not been exactly the same. The metal was in progressive appreciation from May to September when depreciation set in.

No such effect on retail prices is apparent in table B 2. In these the fluctuations in 1890 resemble those of 1889 and are similar to those of ordinary years. Adding together the price of the three grains at the different stations (being 100 in December 1889) we have the following variations :—

December 1889	1300	August 1890	1407
January 1890	1305	September "	1426
February "	1291	October "	1419
March "	1350	November "	1410
April "	1363	December "	1340
May "	1383	January 1891	1377
June "	1350	February "	1378
July "	1394		

There is in fact no sort of relation between the variations of silver and of retail prices. These prices manifestly varied with reference to the condition of supplies in the markets and the prospects of crops. They were at their highest when silver was at its highest, and they still remain high though they have fallen somewhat (as usual) from the high level which accompanies the period of the year when the prospects of the monsoon harvest are still uncertain.

Wages.—Tables C 1 and C 2 shew that there has practically been no variation in the level of wages. In a few cases wages have fallen, and in a few others they have risen, but on the whole they have remained stationary.

J. E. O'CONOR.

A 1.—Wholesale Prices o

		December 1889.	January 1890.	February.	March.	April.	May.
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Exchange		1 4 1/16	1 5	1 5 7/16	1 5 7/32	1 5 3/32	1 5 11/16
		d	d.	d.	d.	d	d.
Bar Silver in London		44 3/8	44 1/8	44 3/8	44 1/4	43 7/8	46 9/16
Imports.		R a. p.	R a. p.	R a. p	R a. p.	R a. p.	R a. p.
Copper, Australian	(Calcutta)	26 4 0	26 8 0	26 8 0	26 8 0	26 4 0	26 6 0
„ Braziers	(Bombay)	38 13 0	38 10 0	39 4 0	38 12 0	39 4 0	39 4 0
Iron, flat, bolt, and square	(Calcutta)	3 4 0	3 9 0	3 7 0	3 7 0	3 4 0	3 3 0
„ Welsh	(Bombay)	29 0 0	29 0 0	29 0 0	42 0 0	40 0 0	36 0 0
Shirtings, grey, (8-9lb)	(Calcutta)	4 8 0	4 8 0	4 6 6	4 6 6	4 6 0	4 6 0
„ (8¼ „)	(Bombay)	5 4 0	5 5 0	5 4 6	5 4 6	5 4 6	5 3 9
Twist, mule (grey yarn)	(Calcutta)	0 4 0	0 4 9	0 4 9	0 4 10	0 4 10	0 4 9
„ (No. 40)	(Bombay)	0 10 0	0 10 0	0 10 1½	0 10 1½	0 10 0	0 10 0
„ Turkey red, No 40	(Calcutta)	0 14 10½	0 14 10½	0 14 10½	0 14 10½	0 14 10½	0 14 10½
Exports.							
Cotton, Broach	(Bombay)	228 0 0	232 0 0	236 0 0	238 0 0	242 0 0	239 0 0
Gunny bags	(Calcutta)	26 0 0	26 0 0	26 0 0	26 0 0	26 0 0	26 0 0
Hides, cow	(Calcutta)	48 0 0	49 0 0	48 0 0	43 0 0	39 0 0	...
Indigo, mid. to good	(Calcutta)	200 0 0	200 0 0	95 0 0	...	...	...
Jute, ordinary	(Calcutta)	33 0 0	33 0 0	32 0 0	30 0 0	30 0 0	...
Rice, ballam	(Calcutta)	3 12 0	3 4 6	3 3 0	3 8 0	3 5 6	3 7 0
„ white	(Rangoon)	276 12 0	255 0 0	213 0 0	242 8 0	236 4 0	247 8 0
Seeds: linseed, bold	(Calcutta)	5 2 0	4 14 0	4 14 0	4 11 0	4 9 0	4 11 0
„ „ „	(Bombay)	7 2 0	6 12 6	6 8 0	6 6 0	6 7 0	6 9 6
„ rape, brown 3%	(Calcutta)	4 12 0	4 12 0	4 4 0	4 4 0	4 4 0	4 4 0
„ „ „ Delhi	(Bombay)	8 4 6	7 14 0	7 12 0	7 6 0	7 3 0	7 5 6
Tea, souchong, fair	(Calcutta)	0 5 6	0 5 6	0 5 3	0 5 0	0 5 0	...
Wheat, doodhia	(Calcutta)	2 13 0	Nom.	Nom.	2 14 0	2 14 0	2 13 0
„ white pessy	(Bombay)	4 8 0	4 8 6	4 6 0	4 4 6	4 6 0	4 7 0
Wool, Kandahar	(Karachi)	27 5 0	27 5 0	25 8 0	26 4 0	25 8 0	25 8 0

A 2.—Variations in wholesale Prices of staple Trade

		December 1889	January 1890.	February.	March.	April.	May.
Exchange		100	100 37	102·95	101 66	100·92	104·43
Bar Silver in London		100	99 4	100·6	99·7	98 9	104 9
Imports.							
Copper, Australian	(Calcutta)	100	101	101	101	100	101
„ Braziers	(Bombay)	100	99	101	99	101	101
Iron, flat, bolt, and square	(Calcutta)	100	110	106	106	100	98
„ Welsh	(Bombay)	100	100	100	145	138	124
Shirtings, grey (8-9 lb)	(Calcutta)	100	100	98	98	97	97
„ „ (8¼ „)	(Bombay)	100	101	101	101	101	100
Twist, mule (grey yarn)	(Calcutta)	100	100	100	102	102	100
„ „ (No. 40)	(Bombay)	100	100	101	101	100	100
„ „ (Turkey red, No. 40)	(Calcutta)	100	100	100	100	100	100
Exports.							
Cotton, Broach	(Bombay)	100	102	104	104	106	105
Gunny bags	(Calcutta)	100	100	100	100	100	100
Hides, cow	(Calcutta)	100	102	100	90	81	...
Indigo, mid. to good	(Calcutta)	100	100	97	...	...	...
Jute, ordinary	(Calcutta)	100	100	97	91	91	...
Rice, ballam	(Calcutta)	100	88	85	93	89	92
„ white	(Rangoon)	100	92	77	88	85	89
Seeds: linseed, bold	(Calcutta)	100	95	95	91	89	91
„ „ „	(Bombay)	100	95	91	89	90	92
„ rape, brown, 3%	(Calcutta)	100	100	89	89	89	89
„ „ „ Delhi	(Bombay)	100	95	94	89	87	89
Tea, souchong, fair	(Calcutta)	100	100	95	91	91	...
Wheat, doodhia	(Calcutta)	100	...	...	102	102	100
„ white, pessy	(Bombay)	100	101	97	95	97	98
Wool, Kandahar	(Karachi)	100	100	93	96	93	93

staple Trade Commodities.

June.	July.	August.	September.	October	November.	December.	January 1891.	February.	March.
s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
1 5 23/32	1 6 9/32	1 7 1/4	1 8 5/8	1 6 11/16	1 6 7/16 to 1 6 1/2	1 6 3/8	1 6 1/2	1 5 13/16	1 5 1/16
d.	d.	d.	d.	d.	d.	d.	d.	d.	d.
46 1/4	47 9/16	51 1/4	54 1/8	51 1/8	48 1/8	48 3/4	48 1/4	46 1/2	44 5/8
R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
27 8 0	31 0 0	32 0 0	30 0 0	28 4 0	29 0 0	28 12 0	28 12 0	29 0 0	29 0 0
39 12 0	41 12 0	39 6 0	38 8 0	41 4 0	42 6 0	42 0 0	41 14 0	42 6 0	43 14 0
3 0 0	3 1 0	2 14 0	2 10 0	2 13 0	2 14 0	3 0 0	2 13 0	2 12 0	3 2 0
33 0 0	31 0 0	27 0 0	25 0 0	27 0 0	28 0 0	28 0 0	27 0 0	26 0 0	29 0 0
4 5 0	4 5 0	4 0 0	4 0 0	4 0 0	4 5 0	4 7 0	4 6 0	4 6 0	5 2 0
5 3 9	5 3 0	5 1 9	4 12 0	4 12 0	4 12 6	4 14 6	4 14 0	4 12 0	4 12 6
0 4 9	0 4 8	0 4 6 1/2	0 4 1	0 4 3 1/2	0 4 8	0 4 8	0 4 6	0 4 6	0 4 9
0 9 10 1/2	0 9 10 1/2	0 9 10	0 8 10	0 8 9	0 8 9	0 8 9	0 8 8 1/4	0 8 7	0 8 7
0 14 7 1/2	0 14 7 1/2	0 14 4 1/2	0 14 6	0 14 6	0 14 6	0 14 6	0 14 6	0 14 6	0 14 6
224 0 0	215 0 0	204 0 0	203 0 0	207 0 0	208 0 0	210 0 0	208 0 0	201 0 0	200 0 0
24 0 0	23 12 0	22 0 0	23 0 0	20 4 0	18 8 0	18 8 0	20 8 0	21 0 0	24 8 0
...	...	...	...	...	...	45 0 0	44 0 0	43 0 0	44 0 0
...	...	...	...	...	...	235 0 0	225 0 0	225 0 0	...
32 0 0	30 0 0	24 8 0	23 8 0	23 0 0	22 8 0	20 0 0	20 8 0	21 0 0	22 8 0
3 7 6	3 7 6	3 6 0	3 6 6	3 6 6	3 9 0	3 8 0	3 0 6	3 1 0	3 1 0
265 0 0	285 0 0	250 0 0	230 0 0	210 0 0	238 12 0	230 0 0	232 8 6	242 8 0	252 8 0
4 12 6	4 13 0	4 4 0	4 9 0	4 9 6	4 9 0	4 8 0	4 5 6	4 7 0	4 7 6
6 14 0	6 10 0	6 4 0	6 5 0	6 5 0	6 8 0	6 5 0	6 4 6	6 3 6	6 6 0
4 6 0	4 5 0	4 2 0	4 2 0	4 2 0	4 0 0	3 14 0	3 15 0	3 15 0	4 6 0
7 9 0	6 11 0	6 2 0	6 7 0	6 12 0	6 5 0	5 14 0	5 15 0	5 14 0	6 14 0
0 6 3	0 6 6	0 5 3	0 4 6	0 4 0	0 4 9	0 5 3	0 5 6	0 6 6	0 6 6
2 12 6	2 13 0	2 11 0	2 13 0	2 13 6	2 13 6	2 13 6	2 15 0	3 2 0	3 1 0
4 6 0	4 6 0	4 6 6	4 5 6	4 6 6	4 10 0	4 9 6	4 0 9	4 9 3	4 12 6
25 8 0	25 12 0	23 0 0	23 0 0	23 0 0	21 8 0	22 8 0	23 4 0	22 8 0	26 8 0

Commodities, taking the Prices of December 1889 as=100.

June.	July.	August.	September.	October.	November	December.	January 1891.	February.	March.
104·61	107·93	115·13	121 77	110·33	109·03	109·96	109·23	105·35	100·74
104·2	107·1	115·5	122 8	116 1	109 3	109 9	108 7	104·9	100·6
105	118	121	114	108	110	109	109	110	110
102	108	101	99	106	109	108	108	109	113
92	94	88	81	87	88	92	87	85	96
114	107	93	86	93	97	97	93	90	100
96	96	89	89	89	96	99	97	97	114
99	99	97	90	90	91	93	93	90	91
100	98	96	86	90	98	98	95	95	100
99	99	98	88	87	87	87	87	86	86
98	98	97	97	97	97	97	97	97	97
98	94	89	89	91	91	92	91	88	88
92	91	85	88	78	71	71	79	81	94
...	...	...	...	...	...	94	92	90	92
...	...	...	...	...	...	117	112	112	...
97	91	74	71	70	68	61	62	64	68
93	93	90	91	91	95	93	81	82	82
96	103	90	83	76	86	83	84	88	91
93	94	83	89	90	89	88	85	87	87
96	93	88	89	89	91	89	88	87	89
92	91	87	87	87	84	82	83	83	92
91	81	74	78	82	76	71	72	71	83
114	118	95	82	86	86	95	100	118	118
99	100	96	100	101	101	101	104	111	109
97	97	98	97	98	103	102	102	102	106
93	94	84	84	84	79	82	85	82	97

B 1.—Retail Prices in the first half of

		1889.										
		Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.
Wheat.	Bombay . .	1·67	1·78	1·69	1·67	1·63	1·60	1·60	1·56	1·57	1 60	1·52
	Karachi . .	1 39	1·33	1·33	1·39	1·33	1 39	1·33	1·39	1·33	1·33	1·33
	Cawnpore . .	1·08	0·97	0·80	0·91	0·94	1 02	1 02	0·96	0·97	1·00	0·97
	Delhi . . .	1·07	1·00	0·84	0·89	0·89	0·94	0·94	0·94	0·89	0 94	0·94
	Jabalpur . .	1·22	1 07	1·05	1·14	1·05	1·02	1·07	1·03	0·98	1·00	1·03
Jowar.	Cawnpore . .	0·88	0·76	0·65	0·60	0·70	0·84	0 84	0·64	0 59	0·57	0·64
	Delhi . . .	0·80	0·72	0·64	0·60	0·60	0·80	0·76	0·70	0·60	0·60	0·60
	Jabalpur . .	0·94	0·89	0·80	0·80	0·98	1 00	0·98	1·00	1·05	0·97	0·94
	Salem . . .	0·64	0·65	0·64	0·64	0·62	0·62	0 62	0·59	0·55	0·58	0·55
Rice.	Calcutta . .	1·09	1·08	1·09	1·12	1·24	1·27	1·27	1·18	1·22	1·24	1·25
	Patna . . .	1·03	0·97	0·97	1·12	1·18	1·18	1·21	1·18	1·06	1·14	0·97
	Madras . .	1·19	1·19	1·19	1·19	1·19	1·25	1·24	1·25	1·24	1·27	1·33
	Rangoon . .	1·44	1·22	1·22	1·22	1·22	1·22	1·22	1·29	1·31	1·44	1·44

B 2.—Variations in Retail Prices, the Prices of

		1889.										
		Jan.	Feb.	Mar.	Apl.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.
Wheat.	Bombay . .	108	115	109	108	105	103	103	101	101	103	98
	Karachi . .	100	96	96	100	96	100	96	100	96	96	96
	Cawnpore . .	111	100	82	94	97	105	105	99	100	103	100
	Delhi . . .	114	106	89	95	95	100	100	100	95	100	100
	Jabalpur . .	116	102	100	109	100	97	102	98	93	95	98
Jowar.	Cawnpore . .	135	117	100	92	107	130	130	98	91	88	98
	Delhi . . .	105	95	84	79	79	105	100	92	79	79	79
	Jabalpur . .	129	122	110	110	135	137	135	137	144	133	129
	Salem . . .	103	105	103	103	100	100	100	95	89	94	89
Rice.	Calcutta . .	91	90	91	93	103	106	106	98	102	103	104
	Patna . . .	118	111	111	129	136	136	139	136	122	131	111
	Madras . .	80	80	80	80	80	84	84	84	84	86	90
	Rangoon . .	100	85	85	85	85	85	85	90	91	100	100

each month, in annas per ser.

	1890.												1891.	
Dec.	Jan	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.
1·55	1·54	1·45	1·55	1·54	1·6	1·51	1·47	1·5	1·5	1·59	1·59	1·56	1·52	1·46
1·39	1·39	1·39	1·39	1·45	1·45	1·33	1·33	1·33	1·23	1·23	1·28	1·33	1·33	1·33
0·97	0·98	1·02	1·03	0·97	1·02	1·02	1·03	1	1·18	1·06	1·08	1·08	1·08	1·10
0·94	0·94	0·94	1	1	0·94	0·94	1	0·94	1	1	1	1	1·06	1·14
1·05	1	1·03	1·02	1	0·98	0·97	1	1·02	1	0·98	1·02	0·97	1·05	1·07
0·65	0·65	0·68	0·71	0·74	0·84	0·80	0·84	0·89	0·89	0·94	0·91	0·89	0·94	0·89
0·76	0·73	0·73	0·80	0·89	0·89	0·94	0·89	0·80	0·80	0·80	0·84	0·80	0·80	0·84
0·73	0·74	0·78	0·84	0·89	0·89	0·89	0·97	0·97	1	1·03	0·94	0·69	0·70	0·80
0·62	0·70	0·65	0·75	0·72	0·69	0·62	0·69	0·72	0·72	0·72	0·71	0·72	0·75	0·75
1·20	1·19	1·15	1·15	1·18	1·21	1·24	1·23	1·19	1·25	1·26	1·21	1·12	1·10	1·10
0·87	0·89	0·85	0·82	0·91	0·95	0·93	0·97	1·02	1·05	0·97	0·94	0·82	0·94	0·84
1·48	1·47	1·43	1·44	1·41	1·37	1·35	1·38	1·45	1·45	1·44	1·45	1·48	1·48	1·50
1·44	1·44	1·29	1·21	1·33	1·38	1·38	1·44	1·57	1·44	1·44	1·44	1·36	1·33	1·19

December 1889 being taken as = 100.

	1890.												1891.	
Dec.	Jan.	Feb.	Mar.	Apl.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.
100	99	94	100	99	103	97	95	97	97	103	103	101	98	94
100	100	100	100	104	104	96	96	96	88	88	92	96	96	96
100	101	105	106	100	105	105	106	103	122	109	111	111	111	113
100	100	100	106	106	100	100	106	100	106	106	106	106	113	121
100	95	98	97	95	93	92	95	97	95	93	97	92	100	102
100	100	105	109	114	129	123	129	137	137	145	140	137	145	137
100	96	96	105	117	117	124	117	105	105	105	111	105	105	111
100	101	107	115	122	122	122	133	133	137	141	129	95	96	110
100	113	105	121	116	111	100	111	116	116	116	114	116	121	121
100	99	96	96	98	101	103	102	99	104	105	101	93	92	92
100	102	98	94	105	109	107	111	117	121	111	108	94	108	97
100	99	97	97	95	93	91	93	98	98	97	98	100	100	101
100	100	90	84	92	96	96	100	109	100	100	100	94	92	83

C 1.—Table of Wages.

Official Returns.

	Unskilled labour—Able bodied agricultural labour.				Skilled labour—Common Mason, Carpenter or Blacksmith			
	1889.		1890.		1889		1890.	
	1st half of the year.	2nd half of the year	1st half of the year.	2nd half of the year.	1st half of the year.	2nd half of the year.	1st half of the year.	2nd half of the year.
	R a p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Calcutta	...	...	...	...	15 0 0	15 0 0	15 0 0	15 0 0
Bombay .	11 0 0	11 0 0	11 0 0	11 0 0	32-8 to 48-5	31-1 to 46-10	27-8 to 42-8	27-8 to 42-6
Karachi .	12 to 20	12 to 20	12 to 20	12 to 20	30 to 40	30 to 40	30 to 3	30 to 40
Cawnpore .	4 0 0	4 0 0	4 0 0	4 0 0	10 0 0	10 0 0	10 0 0	10 0 0
Delhi .	5 10 0	5 10 0	5 10 0	5 10 0	11 14 0	12 3 0	11 14 0	12 3 0
Jabalpur .	3 to 4	3 to 4	3 to 4	3 to 4	10 to 15	10 t 15	7-8 to 12-0	8 to 12
Salem .	3 10 8	3 10 8	3 10 8	3 10 8	12 13 4	12 13 4	13 2 8	13 2 8
Rangoon .	15 0 0	15 0 0	10 to 12	10 to 12	30 0 0	30 0 0	30 to 45	30 to 45

	1890.	1891.
	R a. p.	R a. p.
The Harness and Saddlery Factory, Cawnpore . . .	12 0 0	12 0 0
	10 0 0	10 0 0
	7 0 0	7 0 0
	6 0 0	6 0 0
	25 0 0	25 0 0
	12 0 0	12 0 0
	10 0 0	10 0 0
	10 0 0	10 0 0
	12 0 0	12 0 0
	12 0 0	12 0 0
	9 0 0	9 0 0
	7 0 0	7 0 0
	5 0 0	5 0 0
	10 0 0	10 0 0
	9 0 0	9 0 0
	7 0 0	7 0 0
	10 0 0	10 0 0
	8 0 0	8 0 0
	6 0 0	6 0 0
	5 0 0	5 0 0
	6 0 0	6 0 0
	5 0 0	5 0 0

C 2.—Table of Wages.

Non-Official Returns.

	1890.	1891.
	R a. p.	R a. p.
Bengal.		
1. A Paper Mill	6 8 0	6 8 0
	7 0 0	7 0 0
	3 4 0	3 4 0
	4 8 0	4 8 0
	14 0 0	14 0 0
	16 0 0	16 0 0
	13 0 0	13 0 0
	16 0 0	16 0 0
	8 0 0	8 0 0

Non-Official Returns—continued.

	1890.			1891.		
	R	a.	p.	R	a.	p.
BENGAL—*contd.*						
2. A Coal Co.	5½ to		6	5½ to		6
	6½ to	7 &	9	6½ to	7 &	9
	5½ to		6	5½ to		6
	9 to		10	9 to		10
	5½ to		6	5½ to		6
		8			8	
	5½ to		6	5½ to		6
	8 to		10	8 to		10
	5½ to		6	5½ to		6
		9			9	
	7 to		8	7 to		8
	8 to		11	8 to		11
3. Another Coal Co.	0	4	2·62	0	4	1·05
	7	6	1 36	7	2	5·4
NORTHERN INDIA.						
1. A Cotton Mill	5	8	0	5	8	0
	5	8	0	5	8	0
	3	0	0	2	12	0
	6	4	0	6	0	0
	2	8	0	3	0	0
	4	12	0	4	12	0
	3	0	0	3	0	0
	6	8	0	5	8	0
2. The Murree Brewery	3	8	0	2	8	0
	20	0	0	20	0	0
	14	11	1	15	0	0
	15	0	0	15	0	0
	13	8	0	14	0	0
	6	0	0	6	0	0
	6	8	0	6	0	0
	8	0	0	8	0	0
	6	8	0	6	8	0
BOMBAY.						
The Manockjee Petit Mills	10	to	12	10	to	12
	14	to	15	14	to	15
		8			8	
		9			9	
		6			6	
		7			7	
	14	to	16	13	to	16
	15	to	17	15	to	17
	15	to	18	15	to	18
	15	to	20	15	to	18
		10			10	
		6			6	
	20	to	24	20	to	24
	12	to	15	12	to	15
	10	to	13	10	to	13
	6	to	7½	6	to	7½
		6½			6½	
	7	to	12	7	to	12
	9	to	9½	9	to	9½
		6			6	
		7½			7½	
		9			9	
	7	to	9	7	to	8
	12	to	15	13	to	14
	10	to	13	10	to	11
	6	to	8	5	to	10
	11	to	14	10	to	15
	15	to	20	12	to	20
	25	to	38	26	to	36
	14	to	15	14	to	15
	14	to	22	7	to	20
		5			5	
	14	to	25	14	to	25
	35	to	45	35	to	45
	10	to	13	10	to	13

APPENDIX II.

ACCOUNTS AND ESTIMATES.

Accounts	1889-90.
Revised Estimates . . .	1890-91.
Budget Estimates . . .	1891-92.

CONTENTS.

	Pages
General Statement of the Accounts and Estimates of the Revenue and Expenditure and Receipts and Disbursements of the Government of India, in India and in England	58 & 59
A.—Statement of the Revenue of India, in India and in England	60 & 61
B.—Statement of the Expenditure chargeable on the Revenues of India, in India and in England	62—65
C.—Statement of Receipts and Disbursements other than Revenue and Expenditure of the Government of India, in India and in England	66—69
D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Contracts . .	70
E.—Statement of Net Revenue and Expenditure—England and India . . .	71

General Statement of the Accounts and Estimates of the Revenue India, in India

	For detail *vide* Statement.	RECEIPTS.			
		ACCOUNTS, 1889-90.	BUDGET ESTIMATE, 1890-91.	REVISED ESTIMATE, 1890-91.	BUDGET ESTIMATE, 1891-92.
Revenue—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue—					
Land Revenue	...	23,981,399	23,874,400	23,914,600	24,399,300
Opium	...	8,583,056	8,203,300	7,875,000	7,593,400
Salt	...	8,187,739	8,233,500	8,453,200	8,343,500
Stamps	...	4,087,908	4,034,900	4,096,100	4,148,200
Excise	...	4,891,894	4,844,500	4,923,700	4,953,700
Other Heads	A	9,129,817	9,005,300	9,383,900	9,488,100
TOTAL PRINCIPAL HEADS	A	58,861,813	58,195,900	58,646,500	58,926,200
Interest	"	873,201	789,900	925,800	806,400
Post Office, Telegraph, and Mint	"	2,337,624	2,423,400	2,539,500	2,469,700
Receipts by Civil Departments	"	1,556,372	1,521,500	1,607,600	1,571,300
Miscellaneous	"	1,264,409	1,243,000	920,600	821,400
Railways	"	16,605,601	17,151,400	17,007,600	17,872,400
Irrigation	"	1,991,078	2,035,000	2,171,200	2,160,600
Buildings and Roads	"	650,398	589,400	637,700	597,100
Receipts by Military Departments	"	944,707	982,600	857,000	800,200
TOTAL REVENUE	...	85,085,203	84,932,100	85,313,500	86,025,300
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	5,129,018	6,359,600	6,290,300	1,091,400
Unfunded Debt (net Incurred)	"	...	309,600	539,200	583,000
Deposits and Advances (net)	"	1,049,671	710,200	854,100	...
Remittances (net)	"	...	...	373,300	19,500
Secretary of State's Bills drawn	"	15,474,496	14,989,000	15,989,000	16,000,000
TOTAL RECEIPTS	...	106,738,388	107,299,900	109,359,400	103,719,200
Balance on 1st April—India	...	13,305,189	14,596,889	14,748,821	16,797,121
England	...	3,259,933	4,503,833	5,402,873	3,532,473
GRAND TOTAL	...	123,303,510	126,400,622	129,511,094	124,048,794

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 20th March 1891.

R. N. RAY,
Offg. Deputy Comptroller General.

and Expenditure and Receipts and Disbursements of the Government of and in England.

Figures nearest to 100 in columns for Estimates.

	For detail *vide* Statement.	DISBURSEMENTS.			
		ACCOUNTS, 1889-90.	BUDGET ESTIMATE, 1890-91.	REVISED ESTIMATE, 1890-91.	BUDGET ESTIMATE, 1891-92.
Expenditure—		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues	B	8,909,651	9,775,500	9,621,600	10,035,400
Interest	"	4,240,963	4,296,300	4,164,700	3,867,200
Post Office, Telegraph, and Mint	"	2,228,504	2,328,600	2,307,800	2,368,100
Salaries and Expenses of Civil Departments	"	13,235,406	13,596,800	13,397,200	13,976,500
Miscellaneous Civil Charges	"	4,814,283	4,945,400	4,718,800	4,972,900
Famine Relief and Insurance	"	600,000	600,000	600,000	1,043,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	4,974	4,800	9,100	210,500
Railway Revenue Account	"	18,458,202	19,017,900	18,014,400	19,374,100
Irrigation	"	2,652,707	2,739,400	2,762,800	2,883,100
Buildings and Roads	"	5,412,189	5,717,300	5,822,000	6,109,100
Army Services	"	20,677,814	21,505,100	20,897,500	21,051,200
Special Defence Works	"	689,481	892,300	523,300	847,000
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	81,924,174	85,419,400	82,839,200	86,738,100
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	+562,198	+7,700	+104,800	...
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	—13,202	—765 400	—417,600	—828,400
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	...	82,473,170	84,661,700	82,526,400	85,909,700
Expenditure not charged to Revenue—					
Capital Outlay on Railways and Irrigation Works	End of B	3,173,390	3,750,000	3,489,400	3,500,000
Capital charge involved in redemption of liabilities	...	...	4,695,000	4,692,600	...
Debt, Deposits, and Advances—					
Unfunded Debt	C	69,616	...	...	...
Deposits and Advances (net)	"	...	...	...	459,000
Loans to Native States and Presidency Corporations, &c. (net advances)	"	355,905	537,000	452,700	484,700
Loans and Advances by Provincial Governments	"	242,249	370,000	330,500	523,600
Capital of Railway Companies (net Payments)	"	1,215,592	2,200,500	2,728,300	441,400
Remittances (net)	"	18,897	18,000	...	...
Secretary of State's Bills paid	"	15,602,997	14,921,900	14,961,600	16,934,400
TOTAL DISBURSEMENTS	...	103,151,816	111,154,100	109,181,500	108,252,800
Balance on 31st March—India	...	14,748,821	13,094,089	16,797,121	13,570,321
England	...	5,402,873	2,152,433	3,532,473	2,225,673
GRAND TOTAL	...	123,303,510	126,400,622	129,511,094	124,048,794

	Rx	*Rx*	*Rx*	*Rx*
Revenue	85,085,203	84 932 100	85,317,500	86,025,300
Expenditure chargeable thereon	82 473,170	84,661,700	82,526,400	85,909,700
Surplus (+) or Deficit (−)	+2,612,033	+ 270,400	2,787,100	+115,600

STEPHEN JACOB,
Offg. Comptroller General.

J. F FINLAY,
Secretary to the Government of India.

A.—*STATEMENT of the REVENUE of*

HEADS OF REVENUE.	ACCOUNTS, 1889-90. India. Imperial.	India. Provincial and Local.	England.	Exchange.* 1s. 4·5664d.	TOTAL.	REVISED India. Imperial.	India. Provincial and Local.
	Rx.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue—							
I.—Land Revenue	14,850,880	9,130,519	...	...	23,981,399	15,345,100	8,569,500
II.—Opium	8,583,056	...	...	...	8,583,056	7,875,000	...
III.—Salt	8,152,136	35,603	...	...	8,187,739	8,414,000	39,200
IV.—Stamps	1,194,054	2,893,854	...	...	4,087,908	1,199,700	2,896,400
V.—Excise	3,660,706	1,231,188	...	...	4,891,894	3,682,800	1,240,900
VI.—Provincial Rates	575	3,409,480	...	...	3,410,055	600	3,474,800
VII.—Customs	1,490,493	16,193	...	...	1,506,686	1,706,900	15,600
VIII.—Assessed Taxes	914,873	680,401	...	...	1,595,274	917,500	686,000
IX.—Forest	769,905	716,398	...	...	1,486,303	732,900	718,300
X.—Registration	177,986	175,806	...	...	353,792	185,800	183,300
XI.—Tributes from Native States	777,707	...	...	...	777,707	762,200	...
TOTAL	40,572,371	18,289,442	...	...	58,861,813	40,822,500	17,824,000
XII.—Interest	589,248	87,455	135,633	60,865	873,201	603,600	102,300
Post Office, Telegraph, and Mint—							
XIII.—Post Office	1,294,751	6,496	...	...	1,301,247	1,387,300	6,500
XIV.—Telegraph	742,408	406	16,601	7,450	766,865	762,500	300
XV.—Mint	269,512	...	...	...	269,512	364,000	...
TOTAL	2,306,671	6,902	16,601	7,450	2,337,024	2,513,800	6,800
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	22,809	330,995	...	...	353,804	19,900	329,700
XVI.—Law and Justice { Jails	42,737	246,876	...	...	289,613	37,100	261,700
XVII.—Police	26,959	339,479	...	...	366,438	20,100	350,800
XVIII.—Marine	86,505	115,965	...	...	202,470	79,700	122,800
XIX.—Education	1,504	200,044	...	...	201,548	1,200	200,500
XX.—Medical	485	54,337	2,701	1,212	58,735	500	58,900
XXI.—Scientific and other Minor Departments	9,769	73,287	489	219	83,764	6,500	72,800
TOTAL	190,768	1,360,983	3,190	1,431	1,556,372	165,000	1,397,200
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, &c.	184,506	38,922	104,363	46,833	374,624	172,000	55,600
XXIII.—Stationery and Printing	27,184	43,326	...	...	70,510	22,900	44,000
XXIV.—Exchange	386,744	...	...	...	386,744	130,000	...
XXV.—Miscellaneous	129,492	296,640	4,417	1,982	432,531	71,400	284,700
TOTAL	727,926	378,888	108,780	48,815	1,264,409	396,300	384,300
Railways—							
XXVI.—State Railways (gross Receipts)	11,728,444	1,659,087	230	103	13,387,864	11,680,800	1,923,700
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,168,634	...	...	...	3,168,634	3,367,900	...
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	49,012	...	63	28	49,103	34,000	...
TOTAL	14,946,090	1,659,087	293	131	16,605,601	15,082,700	1,923,700
Irrigation—							
XXIX.—Major Works: Direct Receipts	527,926	604,658	...	...	1,132,584	596,100	675,400
Portion of Land Revenue due to Irrigation	689,766	...	...	...	689,766	720,900	...
XXX.—Minor Works and Navigation	37,174	131,554	...	..	168,728	36,900	141,900
TOTAL	1,254,866	736,212	...	...	1,991,078	1,353,900	817,300
Buildings and Roads—							
XXXI.—Military Works	43,519	...	...	...	43,519	43,600	...
XXXII.—Civil Works	50,295	518,667	26,172	11,745	606,879	20,700	541,600
TOTAL	93,814	518,667	26,172	11,745	650,398	64,300	541,600
Receipts by Military Departments—							
XXXIII.—Army: Effective	826,804	...	36,466	16,364	879,634	748,300	...
Non-effective	52,566	...	8,633	3,874	65,073	51,700	..
TOTAL	879,370	...	45,099	20,238	944,707	800,000	...
TOTAL REVENUES	61,561,124	23,037,636	335,768	150,675	85,085,203	61,802,100	22,997,200

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England,

INDIA, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1890-91.				BUDGET ESTIMATE, 1891-92.						
				INDIA						
England.	Exchange.* 1s. 6 113d	TOTAL.	Increase + Decrease — of Revised, as compared with Budget Estimates, 1890-91.	Imperial.	Provincial and Local	England.	Exchange 1s 5 25d	TOTAL.	Increase + Decrease — of Budget, 1891-92, as compared with Budget, 1890-91	Increase + Decrease — of Budget, 1891-92, as compared with Revised Estimates, 1890-91.
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
...	..	23,914,600	+40,200	15,078,300	9,321,000	...	...	24,399,300	+524,900	+484,700
...	...	7,875,000	—328,300	7,593,400	...	...	...	7,593,400	—609,900	—281,600
..	...	8,453,200	+219,700	8,308,100	35,400	...	...	8,343,500	+110,000	—109,700
...	...	4,096,100	+61,200	1,218,500	2,929,700	...	...	4,148,200	+113,300	+52,100
...	...	4,923,700	+79,200	3,705,200	1,247,500	...	...	4,953,700	+109,200	+30,000
...	...	3,475,400	+126,000	600	3,530,300	...	...	3,530,900	+181,500	+55,500
...	...	1,722,500	+161,400	1,685,400	15,500	...	...	1,700,900	+139,800	—21,600
...		1,603,500	+44,800	921,900	688,400	...	...	1,610,300	+51,600	+6,800
...		1,451,200	+36,800	770,200	740,900	...	...	1,511,100	+96,700	+59,900
...	...	369,100	+23,600	186,200	183,700	...	...	369,900	+24,400	+800
...	...	762,200	—14,000	765,000	.	...	...	765,000	—11,200	+2,800
...	...	58,646,500	+450,600	40,233,800	18,692,400	...	..	58,926,200	+730,300	+279,700
166,000	53,900	925,800	+135,900	650,700	114,000	30,000	11,700	806,400	+16,500	—119,400
...	...	1,393,800	+7,600	1,417,200	6,700	...		1,423,900	+37,700	+30,100
14,300	4,600	781,700	—11,500	754,700	300	17,600	6,900	779,500	—13,700	—2,200
		364,000	+120,100	266,300	...	...	...	266,300	+22,300	—97,700
14,300	4,600	2,539,500	+116,100	2,438,200	7,000	17,600	6,900	2,469,700	+46,300	—69,800
...	...	349,600	+7,800	27,900	330,900	...	...	353,800	+12,000	+4,200
...	..	298,800	+9,500	40,500	280,500	...	...	321,000	+31,700	+22,200
...	...	370,900	+12,800	18,200	338,800	...	...	357,000	—1,100	—13,900
...	...	202,500	+10,100	78,500	120,600	...	...	199,100	+6,700	—3,400
...	.	201,700	—2,700	1,300	202,300	...	...	203,600	—800	+1,900
33,600	10,900	103,900	+42,400	500	59,700	2,400	900	63,500	+2,000	—40,400
700	200	80,200	+6,200	4,700	69,000	400	200	73,300	—700	—6,900
34,300	11,100	1,607,600	+86,100	166,600	1,400,800	2,800	1,100	1,571,300	+49,800	—36,300
101,100	32,900	361,600	—1,300	165,700	47,700	98,300	38,500	350,200	—12,700	—11,400
...	...	66,900	—5,900	21,900	47,400	...	...	69,300	—3,500	+2,400
...	...	130,000	—313,500	41,400	...	...	...	41,400	—402,100	—88,600
4,500	1,500	362,100	—1,700	69,500	287,500	2,500	1,000	360,500	—3,300	—1,600
105,600	34,400	920,600	—322,400	298,500	382,600	100,800	39,500	821,400	—421,600	—99,200
200	100	13,604,800	—172,500	12,653,300	2,006,400	200	100	14,660,000	+882,700	+1,055,200
...	...	3,367,900	+25,900	3,180,000	...	..	...	3,180,000	—162,000	—187,900
700	200	34,900	+2,800	32,400	...	...	...	32,400	+300	—2,500
900	300	17,007,600	—143,800	15,865,700	2,006,400	200	100	17,872,400	+721,000	+864,800
...	...	1,271,500	+97,600	589,000	634,700	...	...	1,223,700	+49,800	—47,800
...	...	720,900	+32,800	756,200		...	...	756,200	+68,100	+35,300
...	..	178,800	+5,800	39,700	141,000	...	...	180,700	+7,700	+1,900
...	..	2,171,200	+135,200	1,384,900	775,700	...	...	2,160,600	+125,600	—10,600
..	...	43,600	+5,600	43,500	.	...	...	43,500	+5,500	—100
24,000	7,800	594,100	+42,700	10,500	508,200	25,100	9,800	553,600	+2,200	—40,500
24,000	7,800	637,700	+48,300	54,000	508,200	25,100	9,800	597,100	+7,700	—40,600
35,600	11,600	795,500	—113,200	688,500	...	27,100	10,600	726,200	—182,500	—69,300
7,400	2,400	61,500	—12,400	61,500	...	9,000	3,500	74,000	+100	+12,500
43,000	14,000	857,000	—125,600	750,000	...	36,100	14,100	800,200	—182,400	—56,800
388,100	126,100	85,313,500	+381,400	61,842,400	23,887,100	212,600	83,200	86,025,300	+1,093,200	+711,800

exchange thereon calculated in accordance with the average Rate obtained for Bills and Telegraphic Transfers sold during the year.

B.—*STATEMENT of the EXPENDITURE chargeable on the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1889-90. India. Imperial.	India. Provincial and Local.	England.	Exchange.* 1s. 4.356d.	TOTAL.	REVISED India. Imperial.	India. Provincial and Local.
	Rs.	Rs.	£	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	168,602	72,373	...	...	240,975	163,100	69,800
2.—Assignments and Compensations	569,193	975,255	...	...	1,544,448	569,100	948,100
Charges in respect of Collection, *viz.*:—							
3.—Land Revenue	296,891	3,326,741	388	174	3,624,194	349,700	3,353,700
4.—Opium (including cost of Production)	1,603,596	...	1,043	468	1,605,107	2,193,900	...
5.—Salt (including cost of Production)	407,009	5,453	210	94	412,766	417,800	19,200
6.—Stamps	—10,481	96,322	33,499	15,033	134,373	—11,000	96,600
7.—Excise	116,523	40,006	145	65	156,739	131,900	44,800
8.—Provincial Rates	...	55,075	...	...	55,075	...	51,400
9.—Customs	48,616	86,377	19	9	135,021	48,700	87,900
10.—Assessed Taxes	14,347	13,334	...	...	27,681	15,300	14,200
11.—Forest	360,144	417,390	1,726	775	780,035	377,200	432,900
12.—Registration	96,926	96,311	...	...	193,237	98,400	97,700
TOTAL	3,671,366	5,184,637	37,030	16,618	8,909,651	4,354,100	5,216,300
Interest—							
13.—Interest on Debt† other than that charged to Railways and Irrigation Works	272,710	51,914	2,402,302	1,078,031	3,804,957	317,900	63,800
14.—Interest on other Obligations	433,007	2,744	176	79	436,006	450,900	2,200
TOTAL	705,717	54,658	2,402,478	1,078,110	4,240,963	768,800	66,000
Post Office, Telegraph, and Mint—							
15.—Post Office	1,159,686	112,571	72,036	32,326	1,376,619	1,182,300	112,600
16.—Telegraph	579,670	454	104,387	46,844	731,355	603,200	400
17.—Mint	103,016	...	12,089	5,425	120,530	105,900	...
TOTAL	1,842,372	113,025	188,512	84,595	2,228,504	1,891,400	113,000
Salaries and Expenses of Civil Departments—							
18.—General Administration	596,965	814,753	239,845	107,630	1,759,193	595,600	819,300
19.—Law and Justice: Courts	98,412	2,612,017	4,035	1,811	2,716,275	101,500	2,649,800
19.—Law and Justice: Jails	159,751	697,940	...	...	857,691	159,100	722,400
20.—Police	950,009	2,937,555	..	...	3,887,564	860,000	2,965,000
21.—Marine (including river Navigation)	326,862	170,213	106,844	47,946	657,865	279,300	146,200
22.—Education	15,560	1,298,449	1,572	705	1,316,286	18,800	1,341,400
23.—Ecclesiastical	160,277	...	546	245	161,068	165,700	...
24.—Medical	34,988	740,850	6,492	2,913	785,243	35,300	758,300
25.—Political	504,593	53,040	25,968	11,653	655,254	716,700	55,000
26.—Scientific and other Minor Departments	255,767	143,671	27,285	12,244	438,967	307,100	143,800
TOTAL	3,163,184	9,474,488	412,587	185,147	13,235,406	3,239,100	9,601,200
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	515,656	...	13,754	6,172	535,582	511,900	...
28.—Civil Furlough and Absentee Allowances	2,016	...	203,941	91,518	297,475	1,700	...
29.—Superannuation Allowances and Pensions	85,608	699,991	1,625,376	729,386	3,140,361	83,400	735,100
30.—Stationery and Printing	90,492	401,723	45,912	20,603	558,730	93,000	415,400
31.—Exchange	...	..	...	...	...	...	...
32.—Miscellaneous	52,703	191,995	25,841	11,596	282,135	62,700	185,100
TOTAL	745,475	1,293,709	1,914,824	859,275	4,814,283	752,700	1,335,600
Famine Relief and Insurance—							
33.—Famine Relief	...	68,288	...	...	68,288	...	8,000
34.—Construction of Protective Railways	...	.	...	...	...	...	..
35.—Construction of Protective Irrigation Works	71,457	...	...	...	71,457	75,600	...
36.—Reduction of Debt	460,255	...	...	...	460,255	510,400	...
TOTAL†	531,712	68,288	...	...	600,000	592,000	8,000
Carried over	10,660,826	16,188,805	4,955,431	2,223,745	34,028,807	11,598,100	16,340,100

The "Interest on Debt" is distributed as follows:—

	ACCOUNTS, 1889-90. India.	England	Exchange.	TOTAL.
	Rs.	£	Rs.	Rs.
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	324,624	2,402,302	1,078,031	3,804,957
Under Railway Revenue Account	3,764,468	914,022	410,166	4,088,656
Under Irrigation	1,020,683	..	..	1,060,683
TOTAL	4,149,775	3,316,324	1,488,197	8,954,296

* See foot note to Statement A.

† The following further sums, which are included under XXVI and 38 State Railways, are chargeable to the grant for Famine Relief

	Accounts, 1889-90.	Revised Estimate, 1890-91.	Budget Estimate, 1891-92.
Indian Midland Railway	238,181	251,100	236,900
Bengal Nagpur Railway	223,828	252,100	220,100
TOTAL	462,009	503,200	457,000

Revenues of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1890-91.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1890-91.	BUDGET ESTIMATE, 1891-92.					Increase + Decrease — of Budget, 1891-92, as compared with Budget, 1890-91.	Increase + Decrease — of Budget, 1891-92, as compared with Revised Estimate, 1890-91.
				INDIA.						
England.	Exchange * 1s. 6 113d	TOTAL.		Imperial.	Provincial and Local.	England.	Exchange. 1s 5 25d.	TOTAL.		
£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.
...	...	232,900	+ 13,300	164,800	66,600	...	...	231,400	+ 11,800	— 1,500
...	...	1,517,200	+ 4,200	568,700	953,700	...	...	1,522,400	+ 9,400	+ 5,200
400	100	3,703,900	— 9,500	370,900	3,515,500	700	300	3,887,400	+ 174,000	+ 183,500
600	200	2,194,700	— 110,100	2,273,900	...	500	200	2,274,600	— 30,200	+ 79,900
500	200	437,700	— 15,300	452,000	14,100	600	200	466,900	+ 13,500	+ 29,200
35,000	11,400	132,000	— 11,100	— 11,900	100,200	31,600	12,500	132,400	— 10,700	+ 400
100	...	176,800	+ 4,200	140,900	47,700	100	...	188,700	+ 16,100	+ 11,900
...	...	51,400	+ 7,900	...	51,800	...	...	51,800	+ 8,300	+ 400
...	...	136,000	— 2,000	52 900	87,600	100	...	140 600	+ 2,000	+ 4,000
...	...	29,500	— 1,700	16,300	15,300	...	...	31,600	+ 400	+ 2,100
2,000	700	812,800	— 35,100	427,500	475,300	2,100	800	905,700	+ 57,800	+ 92,900
...	...	196,100	+ 1,300	101,400	100,500	...	...	201,900	+ 7,100	+ 5 800
38,600	12,600	9,621,600	— 153,900	4·557,400	5,428,300	35,700	14 000	10,035,400	+ 259,900	+ 413,800
2,512,800	816,700	3,711,200	— 129,500	— 37,400	81,100	2,407,200	942,000	3,392,900	— 447,800	— 318,300
300	100	453,500	— 2,100	471,700	2 200	300	100	474 300	+ 18,700	+ 20,800
2,513,100	816,800	4,164,700	— 131,600	434,300	83,300	2,407 500	942,100	3,867,200	— 429,100	— 297,500
79,200	25,800	1,399,900	— 20,000	1,211,100	115,000	95,500	37 400	1,459,000	+ 39,100	+ 59,100
134,300	43,600	781,500	— 19,000	622,300	400	122,000	47,700	792,400	— 8,100	+ 10,900
15,500	5,000	126,400	+ 18,200	105,200	...	8,300	3,200	116,700	+ 8,500	— 9,700
229,000	74,400	2,307,800	— 20,800	1,938,600	115,400	225,800	88,300	2,368,100	+ 39 500	+ 60,300
246,300	80,100	1,741,300	— 28,100	599,400	823,100	245,300	96,000	1,763,800	— 5,600	+ 22,500
700	200	2,752 200	— 7,700	113,600	2,725,600	3 600	1,400	2,844,200	+ 84,300	+ 92,000
...	...	881,500	— 6,400	165,200	750,900	...	...	916,100	+ 28,200	+ 34,600
...	...	3,865,000	— 124,200	836,100	3,102,400	...	...	3,938,500	— 10,700	+ 113 500
116,900	38,000	580,400	— 38,800	289,100	182,100	172,100	67,300	710,600	+ 91,400	+ 130,200
1,600	500	1,362 300	— 33,500	21,700	1,402,700	1,800	700	1,426,900	+ 31,100	+ 64,600
400	100	166,200	— 1,000	169,100	...	600	200	169,900	+ 2,700	+ 3,700
6,700	2,200	802 500	— 7,800	37,000	785,700	7,500	2 900	833,100	+ 24,800	+ 30,600
25,200	8,200	805 100	+ 74 000	677,100	56 500	22,400	8,800	764,800	+ 33,700	— 40 300
22,500	7,300	480,700	— 26,100	421,400	154,600	23,400	9,200	608,600	+ 101,800	+ 127,900
420,300	136,600	13,397,200	— 199,600	3,329,700	9,983,600	476,700	186 500	13,976,500	+ 379,700	+ 579,300
46,300	15,100	573,300	+ 44,100	498,800	...	22,400	8,800	530,000	+ 800	— 43,300
176,000	57,200	234 900	— 81,400	1,300	...	209,000	81,800	292,100	— 24,200	+ 57,200
1,685,400	547,800	3,051,700	— 132,700	83,200	747,100	1,716,500	671,700	3,218,500	+ 34,100	+ 166,800
51,000	16,600	576,000	— 32,600	95,600	417,500	42,300	16,600	572,000	— 36,600	— 4,000
..	...	...	...	...	...	...	...	...	...	
26,300	8,600	282,900	— 24,000	41,300	277,300	30 000	11,700	360,300	+ 53,400	+ 77,400
1,985,200	645,300	4,718,800	— 226,600	720,200	1,441,900	2,020,200	790 600	4,972,900	+ 27,500	+ 254,100
...	...	8,000	— 2,500	...	3,000	...	...	3,000	— 7,500	— 5,000
...	...	...	...	975,000	...	...	...	975,000	+ 975,000	+ 975,000
...	...	75,600	+ 10,600	65 000	...	...	...	65,000	...	— 10,600
...	...	510,400	— 8 100	...	...	...	..	...	— 524,500	— 516,400
...	...	600,000	...	1,040,000	3,000	...	...	1,043,000	+ 443,000	+ 443,000
5,186,200	1,685,700	34,810,100	— 732,500	12 020,200	17,055,500	5,165,900	2,021,500	36,263,100	+ 720,500	+ 1,453,000

REVISED ESTIMATE, 1890-91.				BUDGET ESTIMATE, 1891-92			
India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
Rx.	£	Rx.	Rx.	Rx.	£	Rx	Rx.
391,700	8,512,800	816 700	3,711,200	41,700	2,407,100	942,000	3,391,000
2,488,300	988,300	321,200	4,190,000	3,023,000	1,167,800	456,900	4,647,000
1,033,000	...	...	1,083,000	1,107,000	...	...	1,107,000
4,344,100	3,501,100	1,137,900	8,983,200	4,173,700	3,575,000	1,398,900	9,147,600

* Insurance as representing the net charge on the Revenues on account of Protective railways constructed through the agency of Companies:—

B.—*Statement of the Expenditure chargeable on the*

Heads of Expenditure.	Accounts, 1889-90. India. Imperial.	Accounts, 1889-90. India. Provincial and Local.	Accounts, 1889-90. England.	Accounts, 1889-90. Exchange * 1s. 4.566d.	Accounts, 1889-90. Total.	Revised India. Imperial.	Revised India. Provincial and Local.
	Rs.	Rs.	£	Rs.	Rs.	Rs.	Rs.
Brought forward	10,660,826	16,188,805	4,955,431	2,223,745	34,028,807	11,598,100	16,340,100
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance)	...	4,974	...	...	4,974	...	9,100
Railway Revenue Account—							
38.—State Railways: Working Expenses	6,013,751	850,688	...	...	6,864,439	5,839,900	1,022,200
Interest on Debt	2,268,141	476,912	861,500	386,597	3,993,150	2,367,600	493,500
Annuities in purchase of Railways	...	...	1,687,780	757,390	2,445,170	...	...
Interest chargeable against Companies on Advances	...	...	52,522	23,569	76,091	...	...
Interest on Capital deposited by Companies	21,465	...	670,557	300,912	992,934	19,400	...
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	472,885	...	...	...	472,885	515,700	...
Interest	9,468	...	2,337,058	1,048,753	3,395,279	7,500	...
40.—Subsidized Companies: Land, &c.	54,557	14,573	...	...	69,130	25,000	14,700
Advances of Interest	...	...	...	...	...	...	...
41.—Miscellaneous Railway Expenditure	129,231	19,893	...	...	149,124	122,900	30,500
Total	8,969,498	1,362,066	5,609,417	2,517,221	18,458,202	8,898,000	1,560,900
Irrigation—							
42.—Major Works: Working Expenses	359,249	368,309	...	...	727,558	370,400	377,100
Interest on Debt	548,144	512,539	...	...	1,060,683	565,300	516,700
43.—Minor Works and Navigation	293,571	569,877	703	315	864,466	291,500	638,800
Total	1,200,964	1,450,725	703	315	2,652,707	1,227,200	1,532,600
Buildings and Roads—							
44.—Military Works	1,118,756	...	13,603	6,104	1,138,463	1,190,900	...
45.—Civil Works	628,594	3,482,070	112,553	50,509	4,273,726	599,200	3,867,300
Total	1,747,350	3,482,070	126,156	56,613	5,412,189	1,790,100	3,867,300
Army Services—							
46.—Army: Effective	14,037,013	...	1,904,003	854,420	16,795,436	13,826,200	...
Non-Effective	907,082	...	2,053,700	921,596	3,882,378	989,800	...
Total	14,944,095	...	3,957,703	1,776,016	20,677,814	14,816,000	...
Special Defence Works—							
47.—Special Defence Works	400,436	...	199,513	89,532	689,481	263,300	...
Total Expenditure, Imperial and Provincial	37,923,169	22,488,640	14,848,923	6,663,442	81,924,174	38,592,700	23,310,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year		+562,198			+562,198		+104,800
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances		—13,202			—13,202		—417,600
Total Expenditure charged against Revenue		23,037,636			82,473,170		22,997,200

	Accounts, 1889-90. India.	Accounts, 1889-90. England.	Accounts, 1889-90. Exchange (charged against Revenue).	Accounts, 1889-90. Total.
Expenditure not charged to Revenue—	Rs.	£	Rs.	Rs.
Capital Outlay, Railways and Irrigation Works—				
48.—State Railways: Construction	1,349,203	997,588	447,667	2,794,458
49.—Irrigation Works	376,088	1,963	881	378,932
Total	1,725,291	999,551	448,548	3,173,390
50.—Capital charge involved in Redemption of Liabilities				

* See foot-note to Statement A.

Revenues of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

ESTIMATE, 1890-91.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1890-91.	BUDGET ESTIMATE, 1891-92					Increase + Decrease— of Budget, 1891-92 as compared with Budget, 1890-91	Increase + Decrease— of Budget, 1891-92, as compared with Revised Estimates, 1890-91.
				India.						
England.	Exchange* 1s 6 113d.	Total.		Imperial	Provincial and Local.	England	Exchange 1s. 5 25d	Total.		
£	Rx.	Rx.	Rx	Rx	Rx.	£	Rx.	Rx.	Rx.	Rx.
5,186,200	1,685 700	34,810,100	−732,500	12,020,200	17,055,500	5 165,900	2 021,500	36,263,100	+ 720,500	+ 1,453,000
...	...	9,100	+ 4,300	...	210,500	...	...	210,500	+ 205,700	+ 201,400
...	...	6,862,100	− 233 900	6,520,000	1,134,200	.	. ..	7,654,200	+ 558 200	+ 792 100
865 400	281,300	4,007,800	− 118,600	2,498,200	505,400	1,005 900	393,600	4,403,100	+ 276,700	+ 395 300
1,690,600	549,400	2,240 000	− 211,400	...	...	1,693,600	662,700	2,356,300	− 95,100	+ 116,300
122,900	39,900	162,800	− 15,600	...	...	161,900	63 300	225,200	+ 46,800	+ 62,400
669,200	217,500	906,100	− 83,600	19,400	...	681,700	266 800	967,900	− 21,800	+ 61,800
...	...	515,700	− 53 300	599,000	...	...	...	599,000	+ 30,000	+ 83,300
2 354,200	765,100	3,126,800	− 316 900	2,500	...	2,146,900	840,100	2,989,500	− 454,200	− 137,300
...	...	39,700	− 12,300	35,000	15,100	...	...	50,100	− 1,900	+ 10,400
...	...	...	...	...	...	...	...	...	...	..
...	...	153,400	+ 42,100	120 000	8,800	...	...	128,800	+ 17 500	− 24,600
5,702,300	1,853,200	18,014,400	− 1 003,500	9,794,100	1,663,500	5,690,000	2 226,500	19,374,100	+ 356,200	+ 1,359 700
...	...	747 500	+ 18,700	375,500	378,200	...	...	753,700	+ 24 900	+ 6,200
...	...	1,082,000	− 1 200	585,600	521,400	...	...	1,107,000	+ 23 800	+ 25,000
2,300	700	933 300	+ 5,900	326,200	695,800	300	100	1 022,400	+ 95,000	+ 89 100
2,300	700	2,762,800	+ 23,400	1,287,300	1,595,400	300	100	2,883 100	+ 143,700	+ 120 300
22,300	7,200	1,220 400	+ 59,700	1,118,500	...	8,200	3,200	1,130,300	− 30,400	− 90,100
102,000	33,100	4,601,600	+ 45,000	654,500	4,190,600	96,100	37,000	4,978,800	+ 422,200	+ 377,200
124,300	40 300	5 822,000	+ 104,700	1,773,400	4,190,600	104 300	40,800	6,109,100	+ 391 800	+ 287,100
2,492 500	810,100	17 128,800	− 390,400	13 649,800	...	2 496,100	976,700	17 122,600	− 396,600	− 6,200
2,097,300	681,600	3 768 700	− 217,200	915 700	...	2,165 500	847 400	3,928,600	− 57,300	+ 159 900
4,589,800	1,491,700	20,897,500	− 607,600	14,565 500	...	4,661,600	1,824,100	21,051 200	− 453,900	+ 153,700
196 200	63,800	523,300	− 369,000	360,000	...	350,000	137,000	847 000	− 45,300	+ 323,700
15,801,100	5,135,400	82,839,200	− 2,580,200	39,800,500	24,715,500	15,972,100	6,250,000	86,738 100	+ 1 318,700	+ 3,898,900
...	...	+ 104,800	...	...	...	...	..	..		...
...	...	− 417 600	...	...	− 828,400	...	...	− 828,400		..
...	...	82,526,400	...	...	23,887,100	...	...	85 909 700	...	..

REVISED ESTIMATE, 1890-91.				BUDGET ESTIMATE, 1891-92.			
India.	England	Exchange.	Total.	India	England	Exchange.	Total.
Rx.	£	Rx	Rx	Rx.	£	Rx.	Rx.
1,519,300	1,106,200	359,500	2,985,000	1,291,600	1,192,000	466,400	2,950,000
495,100	7,000	2,300	504,400	543,900	4,400	1,700	550,000
2 014,400	1,113,200	361,800	3,489,400	1,835,500	1,196,400	468,100	3,500,000
...	4,692,600	...	4 692 600	...	...	...	...

* See foot note to Statement A.

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1889-90.			Revised Estimate, 1890-91.			Budget Estimate, 1891-92.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Revenue (from Statement A)	84,598,760	335,768	84,934,528	84,799,300	388,100	85,187,400	85,729,500	212,600	85,942,100
Exchange added to Revenue	150,675	...	150,675	126,100	...	126,100	83,200	...	83,200
Total	84,749,435	335,768	85,085,203	84,925,400	388,100	85,313,500	85,812,700	212,600	86,025,300
Permanent Debt incurred—									
Sterling Debt—									
3½ p. c. Debentures	...	661,000		...	...		...	...	
3 p. c. Stock	...	3,500,000		...	5,400,000		...	2,600,000	
Debenture and Debenture Stock	...	...		...	1,495,000		...	...	
Rupee Debt—									
4 p. c. Rupee Loan	2,000,000	...		...	...		...	...	
Stock Notes	...	...		...	...		...	...	
Miscellaneous	...	...		700	...		...	...	
Total	2,000,000	4,161,000	6,161,000	700	6,895,000	6,895,700	...	2,600,000	2,600,000
Net			5,129,018			6,290,300			1,091,400
Unfunded Debt—									
Treasury Notes	1,650	...		2,000	...		...	...	
Deposits of Service Funds	128,175	...		131,500	...		134,400	...	
Savings Bank Deposits	4,114,736	...		3,467,400	...		3,564,900	...	
Total	4,244,551	..	4,244,551	3,600,900	...	3,600,900	3,699,300	..	3,699,300
Net			0			539,200			583,000
Deposits and Advances—									
Balances of Provincial Allotments	562,198	...		104,800	...		...	...	
Appropriation for reduction of Debt	460,255	...		516,400	...		...	...	
Excluded Local Funds	615,003	...		650,900	...		647,500	...	
Political and Railway Funds	286,205	...		221,900	...		212,900	...	
Departmental and Judicial Deposits	14,648,933	...		14,740,300			14,133,600	...	
Advances	11,185,425	6,917		15,462,600	4,700		10,228,700	7,300	
Suspense Accounts	87,915	...		45,500			15,700	...	
Exchange on Remittance Accounts, net	...	...		239,400			769,600	...	
Miscellaneous	266,720	770		455,800			5 ,000	...	
Total	28,112,654	7,687	28,120,341	32,437,600	4,700	32,442,300	26,063,000	7,300	26,070,300
Net			1,049,671			854,100			
Carried over	119,106,640	4,504,455		120,964,600	7,287,800		115,575,000	2,819,900	

and Expenditure of the Government of India, in India and in England.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1889-90.			Revised Estimate, 1890-91.			Budget Estimate, 1891-92.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Expenditure, Imperial and Provincial (from Statement B)	60,411,809	14,848,923	75,260,732	61,902,700	15,801,100	77,703,800	64,516,000	15,972,100	80,488,100
Exchange, charged as Expenditure	6,663,442	...	6,663,442	5,135,400	...	5,135,400	6,250,000	...	6,250,000
Add—Provincial Surpluses, transferred to "Deposits"	562,198	...	562,198	104,800	...	104,800	...	...	...
Deduct—Provincial Deficits, charged against "Deposits"	—13,202	...	—13,202	—417,600	...	—417,600	—828,400	...	—828,400
TOTAL	67,624,247	14,848,923	82,473,170	66,725,300	15,801,100	82,526,400	69,937,600	15,972,100	85,909,700
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	1,725,291	999,551		2,014,400	1,113,200		1,835,500	1,196,400	
Capital Charge involved in Redemption of Liabilities	...	...		...	4,692,600		...	...	
Add—Exchange on Expenditure not charged to Revenue	448,548	...		361,800	...		468,100	...	
TOTAL	2,173,839	999,551	3,173,390	2,376,200	5,805,800	8,182,000	2,303,600	1,196,400	3,500,000
Permanent Debt discharged—									
Sterling Debt—									
India 5 p. c. Stock	...	3,167		...	600		...	...	
India 4 p. c. Stock	...	248,698		...	87,700		...	...	
India 3½ p. c. Debentures	...	661,000		...	...		...	1,386,000	
Oudh and Rohilkund Railway Debentures	...	...		...	500,000		...	31,000	
South Indian Railway Debentures	...	...		...	...		...	86,100	
Rupee Debt—									
5½ p. c. Loans	700	...		...	...		...	...	
5 p. c. Loans	1,706	...		600	...		...	...	
4½ p. c. Loans	25,990	...		4,000	...		2,000	...	
4 p. c. Loans	88,792	...		...	...		...	...	
Provincial Debentures	..	...		11,900	...		3,000	...	
Stock Notes	1,929	...		600	...		500	...	
TOTAL	119,117	912,865	1,031,982	17,100	588,300	605,400	5,500	1,503,100	1,508,600
NET			0			0			
Unfunded Debt—									
Special Loans	34,702	...		400	...		400	...	
Treasury Notes	1,300	...		1,600	...		...	...	
Deposits of Service Funds	82,554	...		86,100	...		86,000	...	
Savings Bank Deposits	4,195,611	...		2,973,600	...		3,029,900	...	
TOTAL	4,314,167	...	4,314,167	3,061,700	...	3,061,700	3,116,300	...	3,116,300
NET			69,616			0			
Deposits and Advances—									
Balances of Provincial Allotments	13,202	...		417,600	...		828,400	...	
Excluded Local Funds	657,323	...		683,400	...		636,800	...	
Political and Railway Funds	303,998	...		237,400	...		231,000	...	
Departmental and Judicial Deposits	14,543,114	...		14,733,500	...		14,082,300	...	
Advances	11,231,279	3,662		15,410,900	9,000		10,308,300	2,600	
Suspense Accounts	165,277	...		40,000	...		18,800	...	
Exchange on Remittance Accounts, net	47,843	...		...	...		...	...	
Miscellaneous	104,728	244		56,400	...		421,100	...	
TOTAL	27,066,764	3,906	27,070,670	31,579,200	9,000	31,588,200	26,526,700	2,600	26,529,300
NET			0			0			459,000
Carried over	101,298,134	16,765 245		103,759,500	22,204,200		101,889,700	18,674,200	

C.—*Statement of Receipts and Disbursements other than Revenue*

	Accounts, 1889-90.			Revised Estimate, 1890-91.			Budget Estimate, 1891-92.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward .	119,106,640	4,504,455		120,964,600	7,287,800		115,575,000	2,819,900	
Loans to Native States and Presidency Corporations, &c. . . .	121,456	...	121,456	90,900	...	90,900	83,500	...	83,500
Net .			0			0			0
Loans and Advances by Provincial Governments	258,730	...	258,730	219,800	...	219,800	221,300	...	221,300
Net .			0			0			0
Capital Receipts from Railway Companies—									
On account of Subscribed Capital .	...	1,736,651		20,000	98,800		140,000	2,716,800	
Repayments . .	1,293,804	5,281		1,308,900	5,700		1,067,900	...	
Total .	1,293,804	1,741,932	3,035,736	1,328,900	104,500	1,433,400	1,207,900	2,716,800	3,924,700
Net .			0			0			0
Remittances—									
Inland Money Orders .	14,418,484	...		16,256,000	...		17,900,000	...	
Other Local Remittances	14,080	...		8,400	...		...	...	
Other Departmental Accounts . .	472,140	...		219,900	...		579,000	...	
Net Receipts by Civil Treasuries from—									
Post Office . .	206,057	...		617,000	...		645,200	...	
Guaranteed Railways	3,559,160	...		3,383,400	...		3,077,200	...	
Net Receipts from Civil Treasuries by—									
Telegraph . .	24,897	...		33,900	...		59,300	...	
Marine . .	283,520	...		234,300	...		234,800	...	
Military . .	13,630,963	...		13,597,600	...		13,227,000	...	
Public Works .	1,459,399	...		826,700	...		1,336,100	...	
Remittance Account between England and India . . .	923,517	186,955		941,400	197,200		1,357,700	115,800	
Total .	34,992,817	186,955	35,179,772	36,120,600	197,200	36,317,800	38,416,300	115,800	38,532,100
Net .						373,300			19,500
Secretary of State's Bills drawn	...	15,474,496	15,474,496	...	15,989,000	15,989,000	...	16,000,000	16,000,000
Total Receipts .	155,773,447	21,907,838		158,724,800	23,578,500		155,504,000	21,652,500	
Opening Balance .	13,305,189	3,259,933		14,748,821	5,402,873		16,797,121	3,532,473	
GRAND TOTAL .	169,078,636	25,167,771		173,473,621	28,981,373		172,301,121	25,184,973	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 20th March 1891.

R. N. RAY,
Offg. Deputy Comptroller General.

and Expenditure of the Govt. of India, in India and in England—continued.

Figures nearest to 100 in columns for Estimates.

	Accounts, 1889-90.			Revised Estimate, 1890-91.			Budget Estimate, 1891-92.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	£	*Rx.*
Brought forward	101,298,134	16,765,245		103,759,500	22,204,200	...	101,889,700	18,674,200	
Loans to Native States and Presidency Corporations, &c.	477,361	...	477,361	543,600	...	543,600	568,200	...	568,200
Net			355,905			452,700			484,700
Loans and Advances by Provincial Governments	500,979	...	500,979	550,300	...	550,300	744,900	...	744,900
Net			242,249			330,500			523,600
Payments to Railway Companies on Capital Account—									
For discharge of Debentures	...	500,000		...	899,100		...	1,533,500	
For Expenditure	2,235,123	1,516,205		1,884,100	1,379,500		1,392,100	1,440,500	
Total	2,235,123	2,016,205	4,251,328	1,884,100	2,277,600	4,161,700	1,392,100	2,974,000	4,366,100
Net			1,215,592			2,728,300			441,400
Remittances—									
Inland Money Orders	14,393,100	...		16,258,000	...		17,500,000	...	
Other Departmental Accounts	474,110	...		219,900	...		579,000	...	
Net Payments into Civil Treasuries by—									
Post Office	202,914	...		617,600	...		645,200	...	
Guaranteed Railways	3,559,160	...		3,383,400	...		3,077,200	...	
Net Issues from Civil Treasuries to—									
Telegraph	24,819	...		33,900	...		59,300	...	
Marine	283,997	...		234,300	...		234,800	...	
Military	13,678,031	...		13,497,600	...		13,227,000	...	
Public Works	1,433,912	...		576,700	...		1,336,100	...	
Remittance Account between England and India	165,178	983,448		156,600	967,100		142,900	1,311,100	
Total	34,215,221	983,448	35,198,669	34,977,400	967,100	35,944,500	37,201,500	1,311,100	38,512,600
Net			18,897						
Secretary of State's Bills paid	15,602,997	...	15,602,997	14,961,600	...	14,961,600	16,934,400	...	16,934,400
Total Disbursements	154,329,815	19,764,898		156,676,500	25,448,900		158,730,800	22,959,300	
Closing Balance	14,748,821	5,402,873		16,797,121	3,532,473		13,570,321	2,225,673	
GRAND TOTAL	169,078,636	25,167,771		173,473,621	28,981,373		172,301,121	25,184,973	

STEPHEN JACOB,
Offg. Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

D.—*Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Contracts.*

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Accounts, 1889-90.										
Balance at end of 1888-89*	11,922	310,631	208,466	104,941	495,634	444,042	406,794	1,248,182	843,857	4,074,469
Added in 1889-90 . .	657	...	69,636	19,764	94,940	117,005	42,375	155,614	62,207	562,198
Spent in 1889-90 . .	...	13,202	...	...	...	...	...	...	...	13,202
Balance at end of 1889-90 .	12,579	297,429	278,102	124,705	590,574	561,047	449,169	1,403,796	906,064	4,623,465
Revised Estimate, 1890-91.										
Balance at end of 1889-90 (by Accounts) . .	12,579	297,429	278,102	124,705	590,574	561,047	449,169	1,403,796	906,064	4,623,465
Added in 1890-91 . .	...	...	44,100	...	...	34,000	26,700	...	...	104,800
Spent in 1890-91 . .	300	74,900	...	11,900	84,100	...	...	139,100	107,300	417,600
Balance at end of 1890-91 .	12,279	222,529	322,202	112,805	506,474	595,047	475,869	1,264,696	798,764	4,310,665
Budget Estimate, 1891-92.										
Balance at end of 1890-91 (by Revised Estimate).	12,279	222,529	322,202	112,805	506,474	595,047	475,869	1,264,696	798,764	4,310,665
Added in 1891-92 . .	...	...	...	...	...	...	...	...	...	...
Spent in 1891-92 . .	1,200	47,000	112,400	12,800	50,000	52,500	77,400	303,700	171,400	828,400
Balance at end of 1891-92 .	11,079	175,529	209,802	100,005	456,474	542,547	398,469	960,996	627,364	3,482,265

* See Appropriation Report, Abstract D.

R. N. RAY,
Offg. Deputy Comptroller General.

STEPHEN JACOB,
Offg. Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 20th March 1891.

E.—*Statement of Net Revenue and Expenditure—England and India.*

Net Revenue.

Figures to nearest 100.

	Accounts, 1889-90.					Revised Estimate, 1890-91.					Budget Estimate, 1891-92.				
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	23,981,399	55,015	23,926,384	3,624,194	20,302,190	23,914,600	51,900	23,862,700	3,703,900	20,158,800	24,399,300	45,900	24,353,400	3,887,400	20,466,000
Opium	8,583,056	66	8,582,990	1,605,107	6,977,883	7,875,000	100	7,874,900	2,194,700	5,680,200	7,593,100	100	7,593,300	2,274,600	5,318,700
Salt	8,187,739	35,812	8,151,927	412,766	7,739,161	8,453,200	35,500	8,417,700	437,700	7,980,000	8,343,500	37,400	8,306,100	466,900	7,839,200
Stamps	4,087,908	47,444	4,040,464	134,373	3,906,091	4,096,100	47,300	4,048,800	132,000	3,916,800	4,148,200	47,000	4,101,200	132,400	3,968,800
Excise	4,891,894	30,191	4,861,703	156,739	4,704,964	4,923,700	26,700	4,897,000	176,800	4,720,200	4,953,700	27,600	4,926,100	188,700	4,737,400
Provincial Rates	3,410,055	6,622	3,403,433	55,075	3,348,358	3,475,400	6,200	3,469,200	51,400	3,417,800	3,530,900	6,000	3,524,900	51,800	3,473,100
Customs	1,506,686	48,455	1,458,231	135,021	1,323,210	1,722,500	44,900	1,677,600	136,600	1,541,000	1,700,900	49,600	1,651,300	140,600	1,510,700
Assessed Taxes	1,595,274	13,609	1,581,665	27,681	1,553,984	1,603,500	15,000	1,588,500	29,500	1,559,000	1,610,300	14,400	1,595,900	31,600	1,564,300
Forest	1,486,303	2,915	1,483,388	780,035	703,353	1,451,200	4,400	1,446,800	812,800	634,000	1,511,100	2,400	1,508,700	905,700	603,000
Registration	353,792	846	352,946	193,237	159,709	369,100	900	368,200	196,100	172,100	369,900	1,000	368,900	201,900	167,000
Tributes from Native States	777,707	...	777,707	...	777,707	762,200	...	762,200	...	762,200	765,000	...	765,000	...	765,000
	58,861,813	240,975	58,620,838	7,124,228	51,496,610	58,646,500	232,900	58,413,600	7,871,500	50,542,100	58,926,200	231,400	58,694,800	8,281,600	50,413,200
Deduct—Assignments and Compensations					1,544,448					1,517,200					1,522,400
Total Net Revenue					49,952,162					49,024,900					48,890,800

Net Expenditure.

	Accounts, 1889-90.			Revised Estimate, 1890-91.			Budget Estimate, 1891-92.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Interest	4,240,963	873,201	3,367,762	4,164,700	925,800	3,238,900	3,867,200	806,400	3,060,800
Post Office, Telegraph, & Mint.	2,228,504	2,337,624	—109,120	2,307,800	2,539,500	—231,700	2,368,100	2,469,700	—101,600
Civil Departments	13,235,406	1,556,372	11,679,034	13,397,200	1,607,600	11,789,600	13,976,900	1,571,300	12,405,200
Miscellaneous Civil Charges	4,814,283	1,264,409	3,549,874	4,718,800	920,600	3,798,200	4,972,900	821,400	4,151,500
Famine Relief and Insurance	600,000	...	600,000	600,000	...	600,000	1,043,000	...	1,043,000
Construction of Rys. (charged against Rev. in addition to that under Famine Insurance)	4,974	...	4,974	9,100	...	9,100	210,500	...	210,500
Railways Revenue Account	18,458,202	16,605,601	1,852,601	18,014,400	17,007,600	1,006,800	19,374,100	17,872,400	1,501,700
Irrigation	2,652,707	1,991,078	661,629	2,762,800	2,171,200	591,600	2,883,100	2,160,700	722,500
Buildings and Roads	5,412,189	650,398	4,761,791	5,822,000	637,700	5,184,300	6,109,100	597,100	5,512,000
Army Services	20,677,814	944,707	19,733,107	20,897,500	857,000	20,040,500	21,051,200	800,200	20,251,000
Special Defence Works	689,481	...	689,481	523,300	...	523,300	847,000	...	847,000
	73,014,523	26,223,390	46,791,133	73,217,600	26,667,000	46,550,600	76,702,700	27,099,100	49,603,600
Provincial and Local Surpluses and Deficits	+562,198 —13,202		+548,996	+104,800 —417,600		—312,800	... —828,400		—828,400
Total Net Expenditure			47,340,129			46,237,800			48,775,200
Surplus (+) or Deficit (—)			+2,612,033			+2,787,100			+115,600
			49,952,162			49,024,900			48,890,800

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 20th March 1891.

R. N. RAY,
Offg. Deputy Comptroller General.

STEPHEN JACOB,
Offg. Comptroller General.

J. F. FINLAY,
Secretary to the Government of India.

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BENGAL.

87.91

MEMORANDUM

OF

THE ACCOUNTS OF THE LOWER PROVINCES, BENGAL,

FOR

1888-89 and 1889-90.

The present report deals with the accounts of the years 1888-89 and 1889-90, and has been prepared (with slight alterations) in conformity with the plan followed in previous years. The notes under each head explaining the variations in revenue and expenditure of the two years, recapitulate, necessarily to a great extent, the remarks made in my Appropriation Report for 1889-90 submitted to the Comptroller General in September 1890. The chief difference between these reports being that in this report the figures of the Imperial, Provincial, and Local sections are shewn separately in the general abstract under each section, whereas in the Appropriation Report the figures are dealt with in totals embodying all three services. Totals under each head for the last five years are also given in this report, but omitted from the Appropriation Report. As, however, the last-named report is submitted in October after closing the accounts of the preceding year and further adjustments are made by journal entries between the months of October and December, the figures of the present report, which embodies the journal entries, differ slightly in some instances from those of the Appropriation Report. A further distinction between the two reports is that the Appropriation Report deals with the estimates, as well as with the accounts, while this report is confined to a comparison of the latter.

No important changes of classification in the accounts were introduced during the year 1889-90.

The following summary gives the actual receipts and outgoings of the two years:—

	Receipts.				Outgoings.			
	1888-89.	F. R. A.	1889-90.	F. R. A.	1888-89.	F. R. A.	1889-90.	F. R. A.
Revenue and Expenditure Accounts.	R		R		R		R	
A. Principal Heads of Revenue .	16,69,27,070	5	17,00,70,289	5	3,37,66,922	7	2,36,26,552	7
B. Interest . .	10,75,210	5	12,54,478	5	1,73,226	7	1,80,547	7
C. Post Office, Telegraph, and Mint	14,884	54 & 56	17,691	54 & 56	3,64,429	55 & 56	3,66,254	55 & 56
D. Civil Administration . .	42,25,808	5	42,77,399	5	2,35,42,271	7	2,44,52,508	7
E. Miscellaneous .	16,67,365	5	16,31,108	5	47,78,089	7	54,37 447	7
F. Famine . .	...	...	...	...	...	...	...	
G. Construction of Railways .	...	...	...	...	—10,803	9	235	9
Carried over .	17,39,10,427	...	17,72,50,965	...	6,22,14,134	...	5,40,63,543	

	Receipts.				Outgoings			
	1888-89.	F. R. A.	1889-90.	F. R. A.	1888-89.	F. R. A.	1889-90.	F. R. A.
	R		R		R		R	
Brought forward	17,39,10,427	..	17,72,50,965		6,22,14,134	...	5,40,63,543	
Revenue and Expenditure Account—*contd*								
H. Railways	1,17,13,869	16	1,2504,406	16	93,52,715	17	96,00,887	17
J. Irrigation	23,64,367	16 & 18	24,12,046	16 & 18	52,35,596	17 & 19	51,40,804	17 & 19
K. Buildings and Roads	19,10,672	16 & 18	8,63,231	16 & 18	77,49,937	17 & 19	74,73,452	17 & 19
M. Provincial and Local Surplus or Deficit	...	...	...	...	—5,73,998	...	9,49,407	
Adjusting Heads.								
a. Provincial from Local		...	...	...	...	...	...	
b. Local from Provincial	7,50,184	...	11,82,950	...	...	...	...	
c. Provincial to Local	...	...	...	...	7,50,184	...	11,82,950	
d. Local to Provincial	...	...	...	...	...	...	...	
TOTAL	18,96,69,519	...	19,42,13,598	...	8,47,28,568	.	7,83,61,043	
O. Permanent Debt	1,963	208	..	208	1,86,588	208	56,225	208
P. Unfunded Debt	13,78,847	211	7,83,463	211	14,38,996	211	11,50,520	211
Q. Deposits and Advances	4,43,99,800	212,213 & 218	4,99,16,934	212, 213 & 218	4,44,75,859	212,213 & 218	4,82,01,445	212, 213 & 218
R. Loans from Government	3,70,034	...	3,31,882	...	51,90,913	...	37,82,955	
R.R. Provincial Advance and Loan Account	1,52,884	...	2,91,114	...	15,70,782	.	8,37,175	
T Remittances	19,48,61,725	...	23,14,90,204	...	29,33,39,023	...	34,17,96,847	
Public Works figures not on Civil Books	1,28,79,554	...	1,20,68,076	...	1 41,97,083	...	1,50,68,033	
V. Cash Balance on first day of year of account	1,98,14,232	...	1,84,00,746	..	...	...	...	
Cash Balance on last day of year of account		...	...	...	1,84,00,746	...	1,82,41,774	
TOTAL	27,38,59,039	...	31,32,82,410	...	37,87,99,990	...	42,91,34,974	
GRAND TOTAL	46,35,28,558	...	50,74,96,017	...	46,35,28,558	...	50,74,96,017	

2. I proceed to explain these figures in detail.

Section A.—Principal Heads of Revenue.

	1888-89.	1889-90.	Difference.
	R	R	R
Receipts	16,69,27,070	17,00,70,290	31,43,220

3. The following Table compares the figures by major heads:—

Principal Heads of Revenue.	F. R. A.	1888-89.				F. R. A.	1889-90.			
		Imperial.	Provincial.	Local.	Total.		Imperial.	Provincial.	Local.	Total.
		R	R	R	R		R	R	R	R
I.—Land Revenue	27	2,82,87,524	90,85,937	...	3,73,73,461	27	2,87,04,592	1,01,77,527	..	3,88,82,119
II.—Opium	30	6,44,52,419	...	...	6,44,52,419	30	6,53,27,908		...	6,53,27,908
III.—Salt	31	2,27,28,687	88,195	...	2,28,16,882	31	2,25,83,826	1,23,718	...	2,27,07,544
IV – Stamps	34	34,59,746	1,03,79,239	...	1,38,38,985	34	35,59,508	1,06,78,523	...	1,42,38,031
V—Excise	35	81,68,729	27,22,9 9	..	1,08,91,638	35	78,56,487	26,18,829	...	1,04,75,316
VI.—Provincial Rates	36	...	41,56,323	37,97,975	79,54,298	36	...	43,06,024	38,88,366	81,94,390
VI.—Customs	37	38,70,649	46,891	...	39,17,540	37	40,54,098	55,094	...	41,09,192
VIII.—Assessed Taxes	39	19,55,698	19,55,698	...	39 11 396	39	20,83,5 3	20,83,503	...	41,67,006
IX.—Forest	40	3,38,453	3 38,454	...	6,76,9 7	40	3,84,358	3,84,359	...	7,68,717
X.—Registration	42	5,46,772	5,46 772	...	10,93 544	42	6,00,033	6,00,033	...	12,00,066
TOTAL	...	13,38,08,677	2,93,20,418	37,97,975	16,69,27,070	..	13,51,54,313	3,10,27,610	38,88,366	17,00,70,289

The difference under each head is—

		R			R
I – Land Revenue	+	15,08,658		VI.—Provincial Rates	+ 2,40 092
II—Opium	+	8,75,489		VII—Customs	+ 1 91,652
III—Salt	—	1,09,338		VIII.—Assessed Taxes	+ 2,55,610
IV.—Stamps	+	3,99 046		IX.—Forest	+ 91,810
V—Excise	—	4,16,322		X.—Registration	+ 1,06,522

I.—Land Revenue.

	1888-89. R	1889-90. R	Difference. R
Receipts	3,73,73,461	3,88,82,119	15,08,658

The increase under Land Revenue is due to the payment in 1889-90 of the revenue of the Burdwan Raj for 1888-89, amounting to about four lakhs and a half; to realization of revenue of 1888-89 in the districts of Khulna and the 24-Pergunnahs which remained unrecovered owing to scarcity; and to larger collections of arrears in several other districts, chiefly Chittagong, Midnapur, Backergunge, and Puri.

4. The receipts from 1885-86 to 1889-90 are compared below:

(F. R. A. 1888-89, page 27; 1889-90, page 27.)

	1885-86. R	1886-87. R	1887-88. R	1888-89. R	1889-90. R
1. Fixed Collection .	3,51,77,286	3,48,88,135	3,45,38,032	3,41,12,801	3,52,68,293
2. Collections from Government Estates	29,12,430	28,11,629	25,99,789	24,86,526	27,54,277
3. Other Collections .	4,72,028	10,75,101	8,63,270	7,74,134	8,59,549
TOTAL .	3,85,61,744	3,87,74,865	3,80,01,091	3,73,73,461	3,88,82,119

5. The distribution of Land Revenue between Imperial and Provincial as follows:—

	R
Gross Land Revenue	3,88,82,119
Deduct—Receipts on account of 10 per cent. on collections which is wholly Provincial	3,94,619
	3,84,87,500

The division of this amount proportionately at 75 and 25 per cent. gives—

	R
Imperial	2,88,65,625
Provincial	96,21,875

SPECIAL TRANSFERS.

Provincial to Imperial.

	R	
Fixed contribution under the new Provincial contract (G. I. F. D. Nos. 390, dated 26th January 1888, and 2381, dated 11th May 1887)		6,90,000
Trial boring of seams of coal in Sonthal Purgunnahs (G. I. F. D. No. 547, dated 3rd February 1890)		4,475
		6,94,475

Imperial to Provincial.

	R	R	R
For construction of ancient Monuments (G. I. F. D. No. 3118, dated 13th June 1887) .	1,000		
For the construction of a vessel to replace the pilot brig "Cassandra," (G. I. F. D. No. 2571, dated 27th May 1890) . . .	1,91,423		
For Orissa Coast Canal (G. I. F. D. No. 3801, dated the 24th July 1889) . . .	1,81,000		
For Hidgli Tidal Canal (G. I. F. D. No. 1410, dated 25th March 1890) . . .	49,414		
For Mr. Kilby's Salt Weighing Machine (G. I. F. D. No. 3271, dated 7th June 1889) .	33,000		
		4,55,837	
NET PROVINCIAL TO IMPERIAL .			—2,38,638

MISCELLANEOUS TRANSFERS.

Imperial to Provincial.

	R
For Political charges provincialized (G. I. F. D. No 2446, dated 9th May 1888) .	21,000
For interest on loss by Exchange on Capital Account of Provincial State Railways (G. I. F. D. No. 1345, dated 19th March 1889)	93,000
For two Custom House Appraisers (G. I. F. D. No. 5906, dated 4th November 1887) .	7,280
For cost of additional establishment to carry out the provisions of the Petroleum Act, II of 1888 (G. I. F. D. No. 1911, dated 17th April 1889)	4,000
For provincialization of Eastern Bengal Railway Police (G. I. F. D. No. 5837, dated 24th October 1888)	41,000
For moiety charges of Special Branch of the Police Department (G. I. F. D. No. 3213, dated 15th June 1888) . . .	1,291
For cost of constructing buildings required at Budge-Budge for accommodation of officers of the Customs Department employed in carrying out the provision of the Petroleum Act (G. I. F. D. No. 1439, dated 26th March 1889) . . .	25,000
For new method of testing by distillation the strength of imported spirits for assessment to duty (G. I. F D. No. 3626, dated 16th July 1889)	2,500
Assignment for the Calcutta Police (G. I. F. D. No. 1697, dated 29th March 1888) .	2,00,000
Inter-provincial adjustment (Comptroller General's No. 527, dated 27th June 1890) .	46,621
	4,41,692

Provincial to Imperial.

	R	R	R
For Forest Survey charges (G. I. F. D. No. 703, dated 6th February 1889) . .	2,900		
For new classification of rewards out of criminal fines in Excise and Stamps cases (G. I. F. D. No. 2892, dated 14th June 1890) .	28,861		
For duty on Bengal made Rum exported to Assam during 1889 90—*vide* Comptroller General's No. 527, dated 27th June 1890	10,261	42,022	
NET IMPERIAL TO PROVINCIAL .			3,99,670
Net addition to Provincial share . .			1,61,032

Provincial share of Land Revenue=96,21,875 + 3,94.619 + 1 61,032 =1,01,77.526

Imperial share . . . . . =2,88,65,625 —1,61,032 =2,87,04,593

TOTAL . 3,88,82,119

II.—Opium.

	1888-89.	1889-90.	Difference.
	R	R	R
Receipts . . .	6,44,52,419	6,53,27,908	+ 8,75,489

The following are the details:—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Sale of Provision Opium .	6,38,39,980	6,47,35,695	+ 8,95,715
2. Cost price of Excise Opium .	5,64,024	5,57,119	− 6,905
3. Miscellaneous . . .	48,415	35,094	− 13,321
TOTAL .	6,44,52,419	6,53,27,908	+ 8,75,489

The increase of receipts under head (1) resulted from the sale of opium in 1889-90, at the enhanced average price of R1,135 per chest. The decrease under head (2) is owing to smaller sales of excise opium at the treasuries, and under head (3) to cash recoveries on account of payments made in previous years being shown under this head in the accounts for 1888-89, but being deducted from charges in the accounts for 1889-90.

The average prices per chest of the monthly sales of the two years are shown below:—

	April.	May.	June.	July.	August.	Sept.	Oct.	Nov.	Dec.	Jan.	Feby.	March.
	R	R	R	R	R	R	R	R	R	R	R	R
1888-89 .	1,033	1,035	1,013	1,046	1,087	1,084	1,180	1,244	1,195	1,233	1,161	1,126
1889-90 .	1,128	1,111	1,114	1,165	1,159	1,215	1,160	1,174	1,156	1,125	1,079	1,040

6. The statistics of provision opium from 1884-85 to 1889-90 are as follow:—

Year.	Chests sold.	Average price.	Produce.	Added to stock.	Chests in stock on 31st March.
		R	R		
1884-85 . .	46,698	1,296	6,05,20,295	65,993	55,790
1885-86 . .	50,994	1,234	6,29,60,140	64,931	69 727
1886-87 . .	54,750	1,123	6,14,69,785	64,500	79,455
1887-88 . .	57,000	1,059	6,03,79,675	57,500	79,955
1888-89 . .	57,000	1,120	6,38,39,980	69,500	92,455
1889-90 . .	57,000	1,136	6,47,35,690	38,305	73,760

While the total receipts in thousands of rupees for the last five years are—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
6 35,64	6,21,24	6,10,07	6,44,52	6,53,28

III.—Salt.

	1888-89.	1889-90.	Difference.
7. *Receipts*—	R	R	R
Imperial . . .	2,27,28,687	2,25,83,826	− 1,44,861
Provincial . . .	88,195	1,23,718	+ 35,523
TOTAL .	2,28,16,882	2,27 07,544	− 1,09,338

(F. R. A., 1888-89, page 31; 1889-90, page 31.)

The details are compared below:—

	1888-89.	1889-90.	Difference.
Imperial—	R	R	R
(1) Customs duty on salt	2,27,28,687	2,25,83,826	− 1,44,861
Provincial—			
(2) Rent of Warehouse	53,998	90,100	+ 36,102
(3) Fines and Forfeitures	20	24	+ 4
(4) Miscellaneous .	34,177	33,594	− 583
TOTAL .	2,28,16,882	2,27,07,544	− 1,09,338

The revenue from duty on imported salt was retarded in 1889-90 owing to the influence of the English Salt Syndicate, which raised the price of salt considerably, to rise in freight, which checked imports to a large extent, and to the importation of Indian manufactured salt into areas formerly supplied by Liverpool salt.

The excess in 1889-90 under (2) arises from larger receipts on account of rent of warehouses consequent on the reduction in the rate of rent, and from larger quantities of salt bonded in the year owing to the rise in the price of salt.

The figures in thousands of rupees for the last five years are given below :—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
1,91,00	1,95,87	1,86,09	2,28,17	2,27,08

IV.—Stamps.

	1888-89.	1889-90.	Difference.
	R	R	R
8. Receipts . .	1,38,38,985	1,42,38,031	+ 3,99,046

(F. R. A. 1888-89, page 34; 1889-90, page 34.)

The details are—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Sale of General Stamps .	36,50,855	37,78,911	+ 1,28,056
2. Sale of Court-fee Stamps .	99,00,218	1,01,51,386	+ 2,51,168
3. Sale of plain paper for use with Court-fee Stamps .	1,87,896	1,97,445	+ 9,549
4. Duty on Impressing documents . . .	69,513	78,022	+ 8,509
5. Fines and Penalties .	29,032	30,267	+ 1,235
6. Miscellaneous . .	1,471	2,000	+ 529
TOTAL .	1,38,38,985	1,42,38,031	+ 3,99,046

The increase of revenue under head (1) is due to the execution of an increased number of deeds and to larger sales of Adhesive, Hundi and other stamps; and the higher receipts under heads (2) and (3) taken together are owing to the institution of Civil suits in larger numbers than in the year 1888-89. The increased revenue under head (4) is partly attributable to the new item of receipt on account of duty on debentures compounded.

The last five years' figures in thousands of rupees are—

1885-86.	1886-87.	1887-88	1888-89.	1889-90.
R	R	R	R	R
1,32,58	1,34,63	1,38,16	1,38,39	1,42,38

V.—Excise.

	1888-89.	1889-90.
	R	R
9. Receipts . . .	1,08,91,638	1,04,75,316

(F. R. A., 1888-89, page 35; 1889-90, page 35.)

The details are shewn below :—

	1888-89.	1889-90.	Difference.
	R	R	R
1. License and Distillery fees	92,89,409	88,91,944	—3,97,465
2. Sale-proceeds of Excise opium . . .	15,97,650	15,76,562	— 21,088
3. Fines and Miscellaneous .	4,579	6,810	+ 2,231
TOTAL .	1,08,91,638	1,04,75,316	—4,16,322

The diminution in Excise Revenue is attributed to the straitened means of the people owing to scarcity and to the resistance of Excise vendors to enter into contracts in terms of the reforms and restrictions introduced.

The receipts for the last five years are compared below:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
95,84	1,01,26	1,08,66	1,08,92	1,04,75

VI.—Provincial Rates.

	1888-89.	1889-90.	Difference.
10. Receipts—	R	R	R
Provincial . . .	41,56,323	43,06,024	+1,49,701
Local	37,97,975	38,88,366	+ 90,391
TOTAL .	79,54,298	81,94,390	+2,40,092

(F. R. A., 1888-89, page 36; 1889-90, page 36.)

The details are compared below:—

	1888-89.	1889-90.	Difference.
Provincial—	R	R	R
Public Works Cess .	37,97,870	39,11,693	+1,13,823
Proportionate cost of collecting road-cess .	2,68,084	3,12,096	+44,012
General management of wards and attached estates . . .	90,369	82,235	−8,134
Local—			
Road-cess	37,97,975	38,88,366	+90,391
TOTAL .	79,54,298	81,94,390	+2,40,092

The increased receipts under Road and Public Works cesses are due to the causes explained under Ordinary Land Revenue collections. The increase under "Proportionate cost of collecting road-cess" is chiefly due to the cost of re-valuations undertaken in several districts of Bengal. The decrease under "General management of wards and attached estates" is due to comparatively larger recoveries of arrear rates on wards estates in 1888-89.

The receipts for the last five years are—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
79,08	80,36	80,59	79,54	81,94

VII.—Customs.

	1888-89.	1889-90.	Difference.
11. Receipts—	R	R	R
Imperial	38,70,649	40,54,098	+ 1,83,449
Provincial	46,891	55,094	+ 8,203
TOTAL .	39 17,540	41,09,192	+ 1,91,652

(F. R. A., 1888-89, page 37; 1889-90, page 37.)

The details are—

	1888-89.	1889-90.	Difference.
Imperial—	R	R	R
Sea Customs—Imports .	21,61,243	24,45,683	+ 2,84,440
Exports .	17,09,406	16,08,415	— 1,00,991
Provincial—			
Sea Customs—Miscellaneous	44,976	51,739	+ 6,763
Warehouse and Wharf rents .	1,529	2,953	+ 1,424
Miscellaneous . . .	386	402	+ 16
TOTAL .	39,17,540	41,09,192	+ 1,91,652

The increased imports of petroleum, arms and ammunition led to higher receipts from import duties. The reduced revenue under Exports is chiefly attributable to smaller shipments of rice. The rise in miscellaneous receipts is due to larger recoveries on account of demurrage.

The figures for the last five years in thousands of rupees are given below:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
15,33	35,48	36,82	39,18	41,09

VIII.—Assessed Taxes.

	1888-89.	1889-90.	Difference.
	R	R	R
12. *Receipts*—			
Income Tax . .	39,11,396	41,67,006	+ 2,55,610

(F. R. A., 1888-89, page 39; 1889-90, page 39.)

The increase is due to revised assessments of the commercial class.

The receipts for the last five years in thousands of rupees are—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
15,33	35,48	37,39	39,11	41,67

IX.—Forests.

	1888-89.	1889-90.	Difference.
	R	R	R
13. Receipts . . .	6,76,907	7,68,717	+ 91,810

(F. R. A., 1888-89, page 40; 1889-90, page 40.)

The details of the receipts which are equally divided between Imperial and Provincial are as follow:—

	1888-89.	1889-90.	Difference.
	R	R	R
Timber removed by Government Agency . . .	56,773	79,109	+ 22,336
Timber removed otherwise .	5,96,707	6,56,469	+ 59,762
Drifts and waifs . . .	7,261	11,970	+ 4,709
Miscellaneous . . .	16,166	21,169	+ 5,003
TOTAL .	6,76,907	7,68,717	+ 91,810

The receipts under this head show a progressive increase as will appear from the last five years' figures in thousands of rupees compared below:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
5,97	6,54	6,58	6,77	7,69

X.—Registration.

	1888-89.	1889-90.	Difference.
	R	R	R
14. Receipts . . .	10,93,544	12,00,066	+1,06,522

(F. R. A., 1888-89, page 42; 1889-90, page 42.)

The details of the receipts which are divided between Imperial and Provincial in equal shares are compared below :—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Fees for registering documents . .	10,42,396	11,45,616	+1,03,220
2. Fees for copies . .	22,606	21,413	−1,193
3. Miscellaneous . .	28,542	33,037	+4,495
TOTAL .	10,93,544	12,00,066	+1,06,522

The increase of revenue under head (1) is due to the registration of a larger number of deeds in consequence of the unfavourable harvests and consequent rise in the price of food grains.

The receipts from 1885-86 are compared below :—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
10,93	10,38	10,18	10,94	12,00

Section A.—Direct Demands on the Revenue.

	1888-89.	1889-90.	Difference.
	R	R	R
15. Expenditure . .	3,33,66,123	2,36,26,492	−97,39,631

	1888-89.				F. R. A.	1889-90.				F. R. A.
	Imperial.	Provincial.	Local.	Total.		Imperial.	Provincial.	Local.	Total.	
	R	R	R	R		R	R	R	R	
1. Refunds . . .	4,75,783	1,40,156	1,29,939	7,45,878	25	4,43,264	1,50,185	1,269	5,94,718	25
2. Assignments and Compensations .	1,18,322	1,39,300	...	2,57,622	26	1,25,549	1,55,060	...	2,80,609	2
3. Land Revenue .	...	35,13,059	...	35,13,059	28	...	35,47,957	...	35,47,957	28
4. Opium . . .	2,59,28,179	...	...	2,59,28,179	31	1,59,95,877	...	...	1,59,95,877	31
5. Salt . . .	...	21,224	...	21,224	32	...	46,521	...	46,521	32
6. Stamps . . .	1,23,444	3,70,334	...	4,93,778	34	1,28,227	3,84,679	...	5,12,906	34
7. Excise . . .	3,25,805	1,08,602	...	4,34,407	35	4,24,439	1,41,480	...	5,65,919	35
8. Provincial Rates .	..	3,17,410	5,953	3,23,363	36	...	3,37,184	17,521	3,54,705	36
9. Customs . . .	...	5,24,020	...	5,24,020	38	...	5,39,442	...	5,39,442	38
10. Assessed Taxes .	74,865	74,865	...	1,49,730	39	80,649	80,649	...	1,61,298	39
11. Forest . . .	1,87,702	1,87,702	...	3,75,404	40	1,98,984	1,98,985	...	3,97,969	40
12. Registration . .	2,99,730	2,99,729	...	5,99,459	42	3,14,315	3,14,316	...	6,28,631	42
TOTAL .	2,75,33,830	56,96,401	1,35,892	3,33,66,123	...	1,77,11,304	58,96,458	18,790	2,36,26,552	...

The difference under each head is shown below :—

1. Refunds . .	−	1,51,160	7. Excise . .	+	1,31,512
2. Assignments and Compensations	+	22,987	8. Provincial Rates	+	31,342
3. Land Revenue .	+	34,898	9. Customs .	+	15,422
4. Opium . .	−	99,32,302	10. Assessed Taxes	+	11,568
5. Salt . . .	+	25,297	11. Forest . .	+	22,565
. Stamps . .	+	19,128	12. Registration .	+	29,172

I.—Refunds and Drawbacks.

	1888-89.	1889-90.	Difference.
	R	R	R
16. *Expenditure*—			
(a) Imperial	4,75,783	4,43,264	−32,519
(b) Provincial	1,40,156	1,50,185	+10,029
(c) Local	1,29,939	1,269	−1,28,670
TOTAL .	7,45,878	5,94,718	−1,51,160

The charges under this head are of a fluctuating nature, and the differences do not call for any special remarks.

(F. R. A., 1888-89, page 25; 1889-90, page 25.)

The distribution of refunds for the two years by major heads in thousands of rupees is shown below:—

	1888-89.	1889-90.		1888-89.	1889-90.
1. Land Revenue .	48	46	7. Opium . .	...	1
2. Stamps . .	122	120	8. Salt . . .	226	236
3. Excise . . .	27	21	9 Customs . .	139	109
4. Provincial Rates .	8	25	10. Drawbacks .	1	...
5. Local Rates . .	130	1	11. Registration .	3	3
6. Assessed Taxes .	42	33	12. Forest . .	...	...
			TOTAL .	746	595

The expenditure for the last five years in thousands of rupees is shown below:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.*
R	R	R	R	R
5,71	5,37	5,97	7,46	5,95

2.—Assignments and Compensations.

	1888-89.	1889-90.	Difference.
	R	R	R
17. Expenditure	2,57,622	2,80,609	+22,987

(F. R. A., 1888-89, page 26; 1889-90, page 26.)

The details are compared below:—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Sayer Compensation . .	37,734	38,480	+746
2. Salt Compensation . . .	20,000	20,000	...
3. Opium	3,000	5,000	+2,000
4. Miscellaneous	57,588	62,069	+4,481
5. Malikana	1,39,300	1,55,060	+15,760
TOTAL . . .	2,57,622	2,80,609	+22,987

The increased expenditure against heads 4 and 5 is due to payments of arrear allowances.

The expenditure for the last five years in thousands of rupees is shown below:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
62	3,10	3,01	2,58	2,81

3.—Land Revenue.

	1888-89.	1889-90.	Difference.
	R	R	R
18. Expenditure	35,13,059	35,47,957	+ 34,898

(F. R. A., 1888 89, page 28, 1889-90, page 28.)

The charges are distributed under the following minor heads :—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Charges for District administration	28,32,555	28,36,137	+ 3,582
2. Charges for the Management of Government Estates . .	3,43,981	3,06,811	— 37,170
3. Revenue Surveys and Land Settlement Charges . . .	2,69,393	3,38,481	+ 69,088
4. Land Records and Agriculture .	67,130	66,528	— 602
TOTAL .	35,13,059	35,47,957	+ 34,898

The excess under head (2) in 1888-89 arises from larger outlay for improvement in Government estates. The increase under head (3) in 1889-90 is owing to more extensive settlement operations of the Land Settlement and Professional Survey Department whose aggregate expenses for the last two years are given below :—

	1888-89.	1889-90.
	R	R
Demarkation Survey . . .	7,651	21,269
Land Settlement . . .	81,547	1,15,045
Professional Survey . . .	1,80,195	2,21,267

The expenditure in thousands of rupees from 1885-86 is compared below :—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
35,17	35,21	34,06	35,13	35,48

4.—Opium.

	1888-89.	1889-90.	Difference.
	R	R	R
19. Expenditure . .	2,59,28,179	1,59,95,877	—99,32,302

(F. R. A., 1888-89, page 31, 1889-90, page 31.)

The very low figures under this head in 1889-90 are due chiefly to the unusually bad outturn of the crop of 1888-89 necessitating smaller final payments on this account in the succeeding year.

The following comparative Table shows the charges under each minor head for the last five years :—

YEAR.	NUMBER OF CHESTS.			Payments to cultivators and manufacturers.	Average per chest.	Establishment.	Other charges.	Total charges
	Provision.	Excise.	Total.					
				R	R	R	R	R
1885-86 . .	64,931	5,144	70,075	2,91,48,822	387	8,77,771	4,47,702	3,04,74,295
1886-87 . .	64,500	3,928	68,428	2,59,31,324	355	8,78,367	4,16,794	2,72,26,485
1887-88 . .	57,500	4,034	61,534	2,29,05,496	372	9,06,568	3,82,390	2,41,94,454
1888-89 . .	69,500	3,259	72,759	2,46,31,285	338	8,74,289	4,22,605	2,59,28,179
1889-90 . .	38,305	4,417	42,722	1,47,36,717	346	8,69,111	3,40,049	1,59,95,877

The figures for the last five years in thousands of rupees are—

1885-86.	1886-87.	1887-88.	1888-89	1889-90.
R	R	R	R	R
3,04,74	2,72,26	2,41,94	2,59,28	1,59,96

5.—Salt.

	1888-89.	1889-90.	Difference.
	R	R	R
20. Expenditure	21,224	46,521	+ 2,5297

(F. R. A., 1888-89, page 32; 1889-90, page 32.)

The increase is due to the cost incurred for the purchase of Kilby's patent scales.

The figures for the last five years in thousands of rupees are—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
37	11	12	21	47

6.—Stamps.

	1888-89.	1889-90.	Difference.
	R	R	R
21. Expenditure	4,93,778	5,12,906	+19,128

(F. R. A., 1888-89, page 34; 1889-90, page 34.)

The details are:—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Presidency Executive Establishment	70,991	63,042	—7,949
2. Charges for the sale of general stamps	89,373	98,044	+8,671
3. Charges for the sale of Court-fee stamps . . .	1,03,872	1,06,138	+2,266
4. Discount on plain paper .	11,730	12,512	+782
5. Stamp paper supplied from Central Stores . . .	2,17,812	2,33,170	+15,358
TOTAL .	4,93,778	5,12,906	+19,128

The decreased expenditure under head (1) is due to savings in the salaries of the Superintendent and Store-keeper. The excesses under heads (2) and (3) resulted from increased sales of Court-fee and other stamps and are accompanied by increases on the receipt side. The increase under head (5) is due to issues in large quantities of stamp paper from Central Stores.

The figures for the last five years in thousands of rupees are given below:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
4,92	4,85	4,86	4,94	5,13

7.—Excise.

	1888-89.	1889-90.	Difference.
	R	R	R
22. Expenditure . . .	4,34,407	5,65,919	+1,31,512

(F. A., 1888-89, page 35; 1889-90, page 35.)

The increase is due to the creation of the new office of the Commissioner of Excise in 1889-90, and inclusion of the charges for rewards in Excise cases. These latter charges were formerly taken under 19A—Law and Justice.

The five years' figures in thousands of rupees are—

1885-86.	1886-87	1887-88.	1888-89.	1889-90.
R	R	R	R	R
4,92	4,85	4,27	4,34	5,66

8.—Provincial Rates.

	1888-89.	1889-90.	Difference.
	R	R	R
23. Expenditure	3,23,363	3,54,705	+31,342

(F. R. A., 1888-89, page 36; 1889-90, page 36.)

The details are—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Collection of Public Works cess .	3,17,410	3,37,184	+19,774
2. Collection of Road-cess . .	5,953	17,521	+11,568
TOTAL .	3,23,363	3,54,705	+31,342

The increased expenditure for collection of Road and Public Works cesses is due to the cost of re-valuations undertaken in several districts.

The charges for the last five years in thousands of rupees are—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
2,07	2,27	3,53	3,23	3,55

9.—Customs.

	1888-89.	1889-90.	Difference.
	R	R	R
24. Expenditure	5,24,020	5,39,442	+15,422

The details are—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Calcutta	4,84,526	5,01,855	+17,329
2. Balasore	7,128	4,715	— 2,413
3. Chittagong	22,890	23,837	+ 947
4. Cuttack	7,134	6,788	— 346
5. Dacca	676	703	+ 27
6. Pooree	1,666	1,544	— 122
TOTAL .	5,24,020	5,39,442	+15,422

(F. R. A., 1888-89, page 38; 1889-90, page 38.)

The excess in the accounts of 1889-90 arises chiefly from larger expenditure incurred for the entertainment of temporary preventive establishments and from larger savings in 1888-89 under salaries.

The charges for the last five years in thousands of rupees are—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
4,90	5,14	5,31	5,24	5,39

10.—Assessed Taxes.

	1888-89.	1889-90.	Difference.
	R	R	R
25. Expenditure	1,49,730	1,61,298	+11,568

(F. R. A., 1888-89, page 39; 1889-90, page 39.)

The small increase is due to higher expenditure incurred for temporary establishments.

The figures from 1885-86 in thousands of rupees are—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
90	2,70	1,51	1,50	1,61

11.—Forests.

	1888-89.	1889-90.	Difference.
	R	R	R
26. Expenditure	3,76,203	3,97,969	+21,766

The details are—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Conservancy and Works . .	1,66,290	1,75,974	+ 9,684
2. Establishment	2,09,913	2,21,995	+12,082
TOTAL .	3,76,203	3,97,969	+21,766

(F. R. A., 1888-89, page 40; 1889-90, page 40.)

No remarks.

The figures in thousands of rupees for the last five years are—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
3,70	4,23	3,90	3,76	3,98

12.—Registration.

	1888-89.	1889-90.	Difference.
	R	R	R
27. Expenditure . . .	5,99,459	6,28,631	+ 29,172

(F. R. A., 1888-89, page 42; 1889-90, page 42.)

The charges are sub-divided below:—

	1888-89	1889-90.	Difference.
	R	R	R
1. Superintendence . . .	59,771	61,652	+ 1,881
2. District charges . . .	5,39,688	5,66,979	+ 27,291
TOTAL .	5,99,459	6,28,631	+ 29,172

The charges under (2) which chiefly consist of commission paid to Sub-Registrars and *ex-officio* Registrars are higher in 1889-90 owing to larger collections made during the year.

The last five years' charges in thousands of rupees are—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
6,01	5,62	5,78	5,99	6,29

Section B.—Interest.

XII.—Interest.

	1888-89.	1889-90.	Difference.
	R	R	R
28. *Receipts*—			
Imperial	9,21,101	10,94,091	+ 1,72,990
Provincial	97,383	1,04,267	+ 6,884
Local	56,726	56,120	— 606
TOTAL .	10,75,210	12,54,478	+ 1,79,268

(F. R. A., 1888-89, page 47; 1889-90, page 47.)

The minor heads are compared below:—

	1888-89.	1889-90.	Difference.
	R	R	R
Imperial—			
1. On loans to Presidency Corporations	9,19,408	10,93,398	+ 1,73,990
2. Miscellaneous	1,693	693	— 1,000
TOTAL .	9,21,101	10,94,091	+ 1,72,990
Provincial—			
3. On loans to Municipalities and other Public Corporations, excluding Presidency Corporations	1,324	1,221	— 103
4. On loans to Landholders and other Notabilities . .	345	732	+ 387
5. On advances to cultivators .	12,192	18,764	+ 6,572
6. On advances under Special Laws	10,959	13,514	+ 2,555
7. Interest on Government Securities . . .	12,647	13,790	+ 1,143
8. Miscellaneous . . .	59,916	56,246	— 3,670
TOTAL .	97,383	1,04,267	+ 6,884
Local—			
Interest on Government Securities	...	609	+ 609
Miscellaneous . . .	56,726	55,511	— 1,215
TOTAL .	56,726	56,120	— 606
GRAND TOTAL	10,75,210	12,54,478	+ 1,79,268

The increased receipts under head (1) in 1889-90 arise from the additional loan taken for the Kidderpore Dock.

The receipts for the last five years in thousands of rupees are—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
8,75	7,96	11,11	10,75	12,54

Section B.—Interest Charges.

	1888-89.	1889-90.	Difference.
	R	R	R
13. Interest on ordinary debt .	51,301	68,241	+16,940
14. Interest on other obligations .	1,21,925	1,12,306	—9,619
TOTAL .	1,73,226	1,80,547	+7,321

13.—Interest on Ordinary Debt.

	1888-89.	1889-90.	Difference.
	R	R	R
(1) Government of India stock notes	5,493	604	—4,889
(2) Commission on stock notes .	6	...	—6
(3) 4 per cent. on loans and advances payable to Imperial Government by Provincial .	45,802	67,637	+21,835
TOTAL .	51,301	68,241	+16,940

The gradual withdrawal of stock notes from circulation is the cause of the falling off of the receipts in 1889-90 under (1). The increase in 1889-90 under head (3) is owing to payment being due on a larger mean balance outstanding.

The charges for five years in thousands of rupees are as follow:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
90	60	66	51	68

14.—Interest on other Obligations.

	1888-89.	1889-90.	Difference.
	R	R	R
(4) On Presidency Savings Bank deposits	1,01,676	91,700	—9,976
(5) On State Railway Provident Institute	14,653	18,525	+3,872
(6) On Land Revenue collections refunded . . .	233	440	+207
(7) On Compensation for land taken up for public purposes	754	1,229	+475
(8) On Law Charges . . .	60	...	—60
(9) On Miscellaneous Accounts .	4,549	405	—4,144
(10) Refunds	...	7	+7
TOTAL .	1,21,925	1,12,306	—9,619

The low charge under head (4) arises from the orders issued affecting the limits of deposits.

The accounts of 1888-89 under head (9) include a special charge on account of refund of interest on the unpaid portion of purchase money of waste lands in the Sunderbans.

The charges for five years in thousands of rupees are as follow:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
1,67	1,15	1,15	1,22	1,12

Section C.—Post Office, Telegraph, &c.

	1888-89.	1889-90.	Difference.
	R	R	R
Receipts	14,884	17,691	+ 2,807
Expenditure	3,64,429	3,66,254	+ 1,825

30. The receipts comprise the following heads :—

	1888-89.	1889-90.	Difference.
	R	R	R
XIII. Post Office (Local) . .	13,958	16,823	+ 2,865
XIV. Telegraph (Provincial) . .	926	868	— 58
TOTAL .	14,884	17,691	+ 2,807

31. *Expenditure*—

15. Post Office (Local) . .	3,63,545	3,65,384	+ 1,839
16. Telegraph (Provincial) . .	884	870	— 14
TOTAL .	3,64,429	3,66,254	+ 1,825

(F. R. A., 1888-89, pages 54, 55 and 56; 1889-90, pages 54, 55 and 56.)

No remarks.

Section D.—Civil Departments.

32.—Receipts by Civil Departments.

	1888-89.				1889-90.			
	F. R. A.	Provincial.	Local.	TOTAL.	F. R. A.	Provincial.	Local.	TOTAL.
		R	R	R		R	R	R
XVIA.—Law and Justice—(Courts of Law).	71	7,89,538	...	7,89,538	71	8,04,582	...	8,04,582
XVIB.—Law and Justice—(Jails).	71	7,75,021	...	7,75,021	71	8,59,502	...	8,59,502
XVII.—Police . .	75	3,38,197	4,31,970	7,70,167	75	4,26,742	3,93,179	8,19,921
XVIII.—Marine . .	76	9,11,734	...	9,11,734	76	8,54,207		8,54,207
XIX.—Education . .	81	6,11,884	30,312	6,42,196	81	5,69,861	30,858	6,00,719
XX.—Medical . .	83	1,36,165	10,882	1,47,047	83	1,46,352	8,212	1,54,564
XXI.—Scientific and other Minor Departments.	86	1,65,154	25,041	1,90,195	86	1,55,780	28,124	1,83,904
TOTAL .	...	37,27,693	4,98,205	42,25,898	...	38,17,026	4,60,373	42,77,399

The difference under each of the heads in this section is noted below:—

	R		R
Law and Justice (Courts) .	+ 15,044	Education . . .	— 41,477
Ditto (Jails) .	+ 84,481	Medical . . .	+ 7,517
Police	+ 49,754	Minor Departments .	— 6,291
Marine	— 57,527		

The differences are explained in detail below.

XVIA.—Law and Justice—Courts of Law.

	1888-89.	1889-90.	Difference.
	R	R	R
33. Receipts	7,89,538	8,04,582	+15,044

The detailed comparison is given below :—

	1888-89.	1889-90.	Difference.
	R	R	R
(*a*) Sale-proceeds of unclaimed and intestate property . .	30,721	26,735	—3,986
(*b*) Court-fees realised in cash .	18,933	19,748	+815
(*c*) Pleadership examination-fees .	20,580	19,837	—743
(*d*) General fees, fines, and forfeitures	7,03,659	7,21,509	+17,850
(*e*) Miscellaneous fees, fines, and forfeitures . . .	16	113	+97
(*f*) Miscellaneous . . .	15,629	16,640	+1,011
TOTAL .	7,89,538	8,04,582	+15 044

(F. R. A., 1888-89, page 71; 1889-90, page 71.)

The only noticeable difference occurs under head (*d*) and is due to larger magisterial fines imposed during the year. The receipts under the other heads are of a fluctuating nature and do not call for any remarks.

The receipts for the last five years in thousands of rupees have been as below. It will be observed that they show a progressive increase.

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
7,41	7,56	7,74	7,90	8,05

XVIB.—Law and Justice—Jails.

	1888-89.	1889-90.	Difference.
	R	R	R
34. Receipts	7,75,021	8,59,502	+84,481

(F. R. A., 1888-89, page 71; 1889-90, page 71.)

The detailed comparison is given below:—

	1888-89.	1889-90.	Difference.
	R	R	R
(1) Jail Manufactures . .	7,67,268	8,57,183	+89,915
(2) Other Receipts . .	7,753	2,319	—5,434
TOTAL .	7,75,021	8,59,502	+84,481

The improvement under head (1) is attributed to larger supplies of manufactured articles, chiefly to the Military Department.

The receipts for the last five years in thousands of rupees have been as follow:—

1885-86.	1886-87.	1887-88.	1888-89	1889-90.
R	R	R	R	R
7,86	7,45	7,10	7,75	8,59

XVII.—Police.

	1888-89.	1889-90.	Difference.
	R	R	R
35. Receipts	7,70,167	8,19,921	+49,754

	1888-89.	1889 90.	Difference.
	R	R	R
1. Police supplied to private persons	17,523	23,099	+5,576
2. Village Police . . .	1,55,037	1,70,580	+15,543
3 Police supplied to Municipal, Cantonment, and Town Funds	4,892	7,909	+3,017
4. Cash Receipts under Indian Arms Acts of 1878 . .	87	260	+173
5. Fees, fines, and forfeitures .	66,912	59,872	—7,040
6. Ditto (Local) .	4,31,969	3,93,179	—38,790
7. Superannuation Receipts .	2,982	4,172	+1,190
8. Miscellaneous . . .	90,765	1,01,417	+10,652
9. Presidency Police . .	...	59,433	+59,433
TOTAL .	7,70,167	8,19,921	+49,754

(F. R. A., 1888-89, page 75; 1889-90, page 75.)

The improvement in the accounts of 1889-90 under heads (1) and (3) is due to larger recoveries on account of Police supplied to Railways, Municipalities, Cantonments, and private individuals. Larger receipts under head (2) in 1889-90 are counterbalanced by increased charges. The fall in the cattle pound

receipts in 1889-90, under heads (5) and (6)—Provincial and Local—is nominal; it results from a change in the method of accounting for the earnest money of pound farmers which are now treated as deposits, but in 1888-89 were credited to this head. Recoveries on account of the Presidency and Suburban Police were not credited to this head in 1888-89; the figures under the heads (8) and (9) in 1889-90 therefore exceed those of the previous year.

The receipts for the last five years in thousands of rupees are shown below:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
6,91	7,07	7,77	7,70	8,20

XVIII.—Marine.

	1888-89.	1889-90.	Difference.
	R	R	R
36. Receipts	9,11,734	8,54,207	—57,527

(F. R. A., 1888-89, page 76; 1889-90, page 76.)

The details are compared below:—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Pilotage Receipts, Calcutta .	8,35,590	7,92,123	—43,467
2. Ditto ditto Chittagong .	11,766	12,131	+ 365
3. Sale-proceeds of stores . .	22,742	3,446	—19,296
4. Registration and other fees .	24,225	29,190	+ 4,965
5. Miscellaneous . . .	17,411	17,317	—94
TOTAL .	9,11,734	8,54,207	—57,527

The decline in Pilotage Receipts (1) in 1889-90 is owing to smaller tonnage visiting the port than in 1888-89. The high figure under head (3) in 1888-89 resulted from the sale-proceeds of the steamer *Undaunted* having been credited to this head as already explained in my last memorandum; while that under head (4) in 1889-90 is due principally to an increase in the number of native seamen shipped and discharged during the year.

The receipts for the last five years in thousands of rupees are shewn below:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
8,51	8,97	9,10	9,12	8,54

XIX.—Education.

	1888-89.	1889-90.	Difference.
	R	R	R
37. Receipts	6,42,1 6	6,00,719	—41,477

(F. R. A., 1888-90, page 81; 1889-90, page 81.)

The details are compared below:—

	1888-89.	1889-90.	Difference
Provincial—	R	R	R
1. Fees, Government Colleges, General	1,40,643	1,46,443	+5,800
2. Fees, Government Colleges, Professional . . .	28,922	34,079	+5,157
3. Fees, Government Schools, General	3,34,877	3,30,758	—4,119
4. Fees, Government Schools, Special	14,986	18,412	+3,426
5. Contributions . . .	20,165	20,147	—18
6. Income from Endowments .	1,875	1,700	—175
7. Miscellaneous . . .	69,814	18,323	—51,491
Local—			
8. School-fees and Miscellaneous .	30,914	30,857	—57
TOTAL .	6,42,196	6 00 719	—41,477

The decrease under head (7) is nominal, being due to transfer adjustments in 1888-89 of charges erroneously paid in previous years to District Boards.

The receipts for five years in thousands of rupees are as follow:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
5,24	5,29	7,25	6,42	6,01

XX.—Medical.

	1888-89.	1889-90.	Difference.
	R	R	R
38. Receipts	1,47,047	1,54,564	+7,517

(F. R. A., 1888-89, page 83; 1889-90, page 83.)

An analysis of the difference gives the following result:—

	1888-89.	1889-90.	Difference.
Provincial—	R	R	R
1. Medical College and School-fees	23,388	24,389	+ 1,001
2. Hospital Receipts . . .	58,752	64,493	+ 5,741
3. Lunatic Asylum Receipts .	20,591	24,223	+ 3,632
4. Contributions . . .	30,000	30,003	+3
5. Miscellaneous . . .	3,434	3,244	− 190
Local—			
6. Hospital Receipts . . .	10,882	154	− 10,728
7. Contributions . . .	...	7,806	+ 7,806
8. Income from Endowment .	...	19	+ 19
9. Miscellaneous . . .	...	233	+ 233
TOTAL .	1,47,047	1,54,564	+ 7,517

The increase under heads (2) and (3) in 1889-90 is due to larger receipts from paying patients.

In 1888-89 and previous years receipts under head (7) used to be incorporated with head (6). The smaller receipts under head (6) in 1889-90 are nearly counterbalanced by the increase under head (7).

The receipts for five years in thousands of rupees are as follow:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
1,46	1,56	1,45	1,47	1,55

XXI.—Scientific and other Minor Departments.

	1888-89.	1889-90.	Difference.
	R	R	R
39. Receipts	1,90,195	1,83904	−6,291

(F. R. A., 1888-89, page 86; 1889-90, page 86.)

The details are compared below:—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Botanical and other Public Garden Receipts . .	2,429	4,744	+ 2,315
2. Cinchona Plantations . .	1,29,081	1,12,570	− 16,511
3. Exhibitions and Fairs . .	858	1,048	+ 190
4. Receipts on account of Model and Experimental Farms and Factories	8,933	546	− 8,387
5. Emigration Fees . . .	23,514	35,038	+ 11,524
6. Miscellaneous . . .	339	639	+ 300
7. Inland Labour Transport .	25,041	28,124	+ 3,083
8. Examination fees . . .	...	1,195	+ 1,195
TOTAL .	1,90,195	1,83,904	− 6,291

The decrease under head (2) is due to issues of cinchona bark and alkaloids in smaller quantities, while the increase under head (5) is due to larger receipts from fees for embarked emigrants. The higher receipts in 1888-89 under head (4) represent results of the sale of silk produced in the Model and Experimental Farms.

The receipts for the last five years in thousands of rupees are shewn below:—

1885 86.	1886 87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
1,47	1,48	1,82	1,90	1,84

40. Section D.—Salaries and Charges of Civil Departments.

	1888-89.				1889-90.			
	Imperial.	Provincial	Local.	TOTAL.	Imperial.	Provincial.	Local	TOTAL.
	R	R	R	R	R	R	R	R
18 General Administration	2,63,525	15,71,096	2,55 704	20,90,325	2,71,534	16,20,623	2,65,780	21,57,937
19A. Law and Justice—(Courts of Law)	...	81,01,737	...	81,01,737	...	81,54,840	...	81,54,840
19B. Law and Justice—(Jails)	...	17,95,795	...	17,95,795	...	18,99,078	...	18,99,078
20. Police	31,371	48,34,099	18,685	48,84,155	33,504	52,93,625	24,144	53,51,273
21 Marine	...	10,71,199	...	10,71,199	...	12,11 342	...	12,11,342
22. Education	...	24,58,200	10,30,919	34,89,119	...	24,94,936	10,05,196	35,00,132
23. Ecclesiastical	1,76,823	...	...	1,76,823	1,67,588	...	...	1,67,588
24. Medical	...	14,87,730	26,252	15,13,982	...	15,29,158	44,660	15,73,818
25. Political	58,790	24,462		83,252	74,524	21,273	...	95,797
26. Scientific and other Minor Departments	...	3,10,050	25,834	3,35,884	6,200	3,04,008	30,495	3,40,703
TOTAL	5,30,509	2,16,54,368	13,57,394	2,35,42,271	5,53,350	2,25,28,883	13,70,275	2,44,52,508

Expenditure—	1888-89. R	1889-90. R	Difference. R
Imperial	5,30,509	5,53,350	+22,841
Provincial	2,16,54,368	2,25,28,883	+8,74,515
Local	13,57,394	13,70,275	+12,881
TOTAL	2,35,42,271	2,44,52,508	+9,10,237

The details of the differences under the several major heads are—

	R
18. General Administration	+67,612
19A. Law and Justice (Courts of Law)	+53,103
19B. Ditto (Jails)	+1,03,283
20. Police	+4,67,118
21. Marine	+1,40,143
22. Education	+11,013
23. Ecclesiastical	—9,235
24. Medical	+59,836
25. Political	+12,545
26. Minor Departments	+4,819
	+9,10,237

18.—General Administration.

	1888-89.	1889-90.	Difference.
41. *Expenditure*—	R	R	R
Imperial	2,63,525	2,71,534	+8,009
Provincial	15,71,096	16,20,623	+49,527
Local	2,55,704	2,65,780	+10,076
TOTAL .	20,90,325	21,57,937	+67,612

(F. R. A., 1888-89, page 68; 1889-90, page 68.)

The distribution of the differences under the minor heads is as follows:—

	1888-89.	1889-90.	Difference.
Imperial—	R	R	R
1. Civil Offices of Account and Audit	2,49,156	2,57,165	+8,009
2. Allowances to Banks .	14,369	14,369	...
Provincial—			
3. Lieutenant-Governor .	96,000	98,400	+2,400
4. Staff and household of Lieutenant-Governor . .	25,217	25,680	+463
5. Tour Expenses . .	27,757	32,496	+4,739
6. Legislative Council . .	22,643	24,028	+1,385
7. Civil Secretariat . .	5,00,862	5,04,034	+3,172
8. Board of Revenue . .	2 75,898	2,96,944	+21,046
9. Commissioners . .	5,32,672	5,46,361	+13,689
10. Civil Offices of Account and Audit	90,047	92,680	+2,633
Local—			
11. General Establishment of Local Funds . . .	2,55,704	2,65,780	+10,076
TOTAL .	20,90,325	21,57,937	+67,612

The increase under head (8) is due partly to payment in Calcutta of the salary of a Junior Member of the Board of Revenue, N.-W. Provinces, and partly to absences of officers on privilege leave; that under head (9) partly to the appointment of an additional officer in place of the permanent incumbent deputed on special duty, and partly to privilege leave absences of officers. The increase under head (10) is owing to the additional establishment sanctioned by the Government of Bengal for the Office of the Examiner of Local Accounts. The excess under head (11) is due to expenditure incurred by the District Boards on account of establishment and other charges which were formerly distributed under several service heads.

The charges for five years in thousands of rupees are as follow:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
19,82	20,05	19,94	20,90	21,58

19A.—Law and Justice—Courts of Law.

	1888-89.	1889-90.	Difference.
	R	R	R
42. Expenditure . . .	81,01,737	81,54,840	+53,103

(F. R. A., 1888-89, page 72; 1889-90, page 72.)

The difference is analysed below :—

	1888-89.	1889-90.	Difference.
	R	R	R
(1) High Court . . .	10,80,816	10,94,906	+14,090
(2) Law Officers . . .	2,76,766	2,79,165	+2,399
(3) Coroner's Court . .	14,427	12,854	−1,573
(4) Justices of the Peace or Presidency Magistrates .	62,487	72,364	+9,877
(5) Civil and Sessions Courts	41,56,292	42,41,983	+85,691
(6) Courts of Small Causes .	1,96,932	1,88,753	−8,179
(7) Criminal Courts . .	21,59,526	21,57,412	−2,114
(8) Pleadership Examination charges . . .	7,023	6,191	−832
(9) Refunds . . .	1,47,468	1,01,212	−46,256
TOTAL .	81,01,737	81,54,840	+53,103

The excess under head (1) is due to larger expenditure on account of salaries of the Puisne Judges consequent on leave absences; that under head (2) represents charges for fees paid to pleaders in criminal cases. Owing to the appointments of an additional Subordinate Judge and some additional Munsiffs and their establishments, the charges under head (5) show a large increase. The charges under head (4) are larger in consequence of the privilege leave absences of the Presidency Magistrates and payments of rent for the Presidency Magistrate's Court-house.

The figures for the last five years in thousands of rupees are as below :—

1885-86.	1886-87.	1887-88.	1888-89	1889-90.
R	R	R	R	R
80,01	79,53	79,40	81,01	81,55

19 B.—Law and Justice—Jails.

	1888-89.	1889-90.	Difference.
	R	R	R
43. Expenditure . . .	17,95,795	18,99,078	+1,03,283

The difference is analysed below :—

(F. R. A., 1888-89, page 72; 1889-90, page 72.)

	1888-89.	1889-90.	Difference.
	R	R	R
(1) Jails	11,46,915	13,14,794	+1,67,879
(2) Jail Manufactures . . .	6,48,521	5,84,232	−64,289
(3) Refunds	359	52	−307
TOTAL .	17,95,795	18,99,078	+1,03,283

The figures for the last five years in thousands of rupees are as follow :—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
17,43	16,66	15,31	17,95	18,99

Owing to scarcity, especially in the Patna Division, there was a considerable increase in the number of prisoners during the greater part of 1889-90. The prices of food grains were also high. As the stock of manufactured articles were larger at the end of 1888-89, the purchases of raw materials were for a time suspended in 1889-90.

20.—Police.

	1888-89.	1889-90	Difference.
	R	R	R
44. Expenditure	48,84,155	53,51,273	+4,67,118

(F. R. A., 1888-89, page 75; 1889-90, page 75.)

	1888-89.	1889-90.	Difference.
	R	R	R
(1) Presidency Police . . .	3,20,645	7,05,290	+3,84,645
(2) Superintendence . . .	1,13 069	1,27,186	+14,117
(3) District Executive Force . .	39,46 996	39,37,901	—9,095
(4) Village Police . . .	1,66,174	1,90,000	+23,826
(5) Special Police . . .	1,88,556	2,34,067	+45,511
(6) Cattle pounds (Provincial) .	4,925	5,026	+101
(7) Ditto (Local) . .	18,685	23,206	+4,521
(8) Steam Boiler Inspection Establishment	17,611	18,974	+1,363
(9) Refunds	5 550	6,219	+669
(10) State Railway Police . .	1,01,944	1,02,466	+522
(11) Refund L.	...	938	+938
TOTAL .	48,84,155	53,51,273	+4,67,118

The large difference between the accounts of the two years under head (1) results from one-fourth and three-fourths only of the net expenditure of the *Presidency and Suburban Police* respectively being charged here in 1888-89, while the entire charges of the *Presidency and Suburban Police* in 1889-90 were paid by Government.

The excess under head (2) is due partly to the increased salary of the Personal Assistant to the Inspector General of Police and partly to privilege leave absences. The increased charge under head (4) is counterbalanced by increased receipts; while that under head (5) results from higher expenditure for the supply of provisions to men in the new permanent post at Lungleh in the Lushai country and to Policemen doing miscellaneous work in connection with the Lushai expedition. Under head (7) the increase represents outlay by the District Boards for petty construction and repairs of pounds.

The charges for the last five years under this major head are shown below:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
48,25	47,70	48,31	48,84	53,51

21.—Marine.

	1888-89.	1889-90.	Difference.
	R	R	R
45. Expenditure . .	10,71,199	12,11,342	+1,40,143

(F. R. A., 1888-89, page 79; 1889-90, page 79.)

The difference is analysed below—

	1888-89.	1889-90.	Difference.
	R	R	R
Marine—			
1. Salaries and allowances of officers and men afloat .	58,550	60,908	+2,358
2. State Yacht Establishment.	1,284	1,286	+2
3. Purchase of Marine stores for the building and repairing of ships and vessels	37,509	72,418	+34,909

	1888-89.	1889-90.	Difference.
	R	R	R
Marine—contd			
4. Victuals of officers and men afloat	9,317	10,795	+1,478
5. Pilotage and Pilot Establishment . . .	5,82,448	5,46,749	−35,699
6. Marine Establishments .	51,829	66,556	+14,727
7. Refunds	208	400	+192
8. Subsidies to Steam Boat Companies . . .	42,083	33,950	−8,133
9. Other miscellaneous charges	34,724	36,441	+1,717
10. Purchase and hire of ships and vessels . . .	2,53,247	3,81,839	+1,28,592
TOTAL .	10,71,199	12,11,342	+1,40,143

The increased expenditure under head (3) in 1889-90 is due to the cost of labour and materials for repairs to pilot vessels. The charges under head (5) fluctuate, and rise and fall as the tonnage visiting the port is large or small. Under head (6) the increased outlay represents payment of the arrear salary of the Port Officer. The cost for the purchase of the steamer *Guide* accounts for the large outlay under head (10).

The charges for five years in thousands of rupees are as follow:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
8,29	8,53	9,16	10,71	12,11

22.—Education.

	1888-89.	1889-90.	Difference.
	R	R	R
46 Expenditure . .	34,89 119	35,00,132	+11,013

(F. R. A., 1888-89, page 81; 1889-90, page 81.)

The analysis of the difference gives the following result:—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Direction . . .	61,389	67,849	+6,460
2. Inspection . . .	3,39,748	3,53,779	+14,031
3. Government Colleges, General . . .	4,54,178	4,83,100	+ 8,922
4. Government Colleges, Professional, P. . .	96,614	1,07,332	+10,718
5. Government Schools, General, P. . . .	5,62,415	5,58,771	−3,644
6 Government Schools, Special, P. . . .	1,33,940	1,41,046	+7,106
7. Scholarships, P. . .	2,18,575	2,14,409	−4,166
8. Grants-in-aid, P. . .	5,53,608	5,30,879	−22,729
9 Miscellaneous, P. . .	28,406	32,580	+4,174
10 Refunds, P. . . .	9,327	915	−8,412
11. Education, L. . .	10,30,919	10,09,472	−21 447
TOTAL .	34,89,119	35,00,132	+11,013

The increase in 1889-90 under head (1) is due chiefly to additional charges incurred on account of privilege leave absence of the Director; that under head (2) to increased establishment and travelling allowance charges. Under heads (3) and (4) the excess is due partly to increased expenditure on English Colleges and partly to larger outlay for purchase of materials and tools for the Civil Engineering College, Howrah. Under head (8) there was a reduction in the charges for grants-in-aid to European Boys' Schools and cost of educational buildings. The excess in 1888-89 over 1889-90 under head (11) was owing to the re-adjustment of charges appertaining to District Boards paid from Provincial Revenues in 1887-88.

The charges for five years in thousands of rupees are as follow:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
32,95	33,77	35,21	34,89	35,00

23.—Ecclesiastical.

	1888-89.	1889-90.	Difference.
	R	R	R
47. Expenditure . .	1,76,823	1,67,588	—9,235

(F. R. A, 1888-89, page 82; 1889-90, page 82.)

	1888-89.	1889-90.	Difference.
	R	R	R
1. Ecclesiastical Establishment	1,64,805	1,55,080	—9,725
2. Cemeteries . . .	5,422	5,611	+189
3. Miscellaneous . .	6,596	6,897	+301
TOTAL .	1,76,823	1,67,588	—9,235

The decrease in 1889-90 under head (1) was due to larger savings caused by the absence of Chaplains on leave out of India and by smaller expenditure on account of house-rent and travelling allowances.

The expenditure for the last five years in thousands of rupees is as follows:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
1,99	1,88	1,82	1,77	1,68

24.—Medical.

	1888-89.	1889-90.	Difference.
	R	R	R
48. Expenditure—			
Provincial	14,87,730	15,29,158	+ 41,428
Local	26,252	44,660	+ 18,408
TOTAL .	15,13,982	15,73,818	+ 59,836

(F. R. A., 1888-89, page 83; 1889-90, page 83.)

The difference is analysed below :—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Medical Establishments, P. .	5,32,487	5,44,307	+ 11,820
2. Vaccination and Sanitation, P..	1,80,756	1,84,928	+ 4,172
3. Hospitals and Dispensaries, P.	3,81,243	3,81,443	+ 200
4. Grants for Medical purposes, P.	2,731	3,030	+ 299
5. Medical Schools and Colleges, P.	2,58,361	2,66,755	+ 8,394
6. Lunatic Asylums, P. . .	1,08,302	1,08,564	+ 262
7. Chemical Examiner, P. . .	23,553	23,028	— 525
8. Refunds, P. . . .	297	425	+ 128
9. Lock Hospital, P. . . .	...	16,679	+ 16,679
10. Sanitation and Vaccination, L.	4,504	8,991	+ 4,487
11. Hospitals and Dispensaries, L.	21,748	35,668	+ 13,920
	15,13,982	15,73,818	+59,836

The excess in 1889-90 under head (1) is due to larger expenditure incurred for cost of medical stores. The increase would have been greater, had not the salaries of Assistant Surgeons and Civil Hospital Assistants in charge of sub-divisions, which were charged to this head in 1888-89, been adjusted under head (3) during 1889-90. The increase in 1889-90 under (5) arises from excess expenditure on account of supplies and services, and contingencies and medical stores. The Lock Hospital charges up to 1888-89 were not shown under this head, having been charged to the Calcutta Municipality.

The excess under heads (10) and (11) is due to larger expenditure incurred by District Boards in keeping up vaccine establishment and dispensaries transferred to their management. When the latter were Government institutions only the net amount of the Government aid used to appear as provincial charges, now the gross amount of charges as well as receipts appear in the Boards' Accounts.

The figures for the five years in thousands of rupees are as follow :—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
14,39	14,65	14,53	15,14	15,74

25.—Political.

	1888-89.	1889-90.	Difference.
	R	R	R
49. Expenditure	83,252	95,797	+12,545

(F. R. A., 1888-89, page 85; 1889-90, page 85.)

The difference is analysed below :—

	1888-89.	1889-90.	Difference.
	R	R	R
1. Entertainment of Envoys and Chiefs, P . .	1,532	1,934	+402
2. Durbar Present and Allowances to Vakeels, P .	10,571	17,114	+6 543
3. Refugees and State Prisoners, I . . .	10,549	4,710	—5,839
4. Special Political Expenditure, I . . .	48,241	69,814	+21,573
5. Miscellaneous, P	12,359	2,225	—10,134
	83,252	95,797	+12,545

The increase under head (2) is due to presents required for a large number of recipients of titles, while the decrease under head (3) is owing to the special charge incurred in 1888-89 for passage of the Burmese queen and party from Rangoon to Calcutta. The excess under head (4) is due to charges on ac-

count of salary of Mr. J. C. White, Political Agent, Gnatok, of the construction of a house at Gnatok, for the Political Agent to the Lushai Expedition, and to payments to the Chinese Interpreter during the negotiations in Sikkim and the Chinese Amban. The cost for the purchase from the Bhutan Government of the strip of land between Jainti and Rydok is included under head (5) in 1888-89.

The charges for the last five years in thousands of rupees are shown below:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
29	27	57	83	96

26.—Minor Departments.

	1888-89.	1889-90.	Difference.
	R	R	R
50. Expenditure	3,35,884	3,40,703	+4,819

(F. R. A., 1888-89, page 87; 1889-90, page 87.)

The difference is analysed below:—

	R 1888-89.	R 1889-90.	R Difference.
Imperial—			
Preservation and Translation of ancient Manuscripts	...	6,200	+6,200
Provincial—			
1. Provincial Museums	13,052	14,242	+1,190
2. Donations to Scientific Societies . .	12,000	12,000	...
3. Cinchona Plantations	1,13,790	1,13,545	—245
4. Public Exhibitions and Fairs . . .	5,841	391	—5,450
5. Botanical and other public gardens . .	94,164	1,00,167	+6,003
6. Labour and Emigration	21,068	22,650	+1,582
7. Census	1,334	1,387	+53
8. Statistical Memoirs	5,800	2,188	—3,612
9. Registration of River-borne Traffic . .	16,800	16,892	+92
10. Registration of Railway Traffic . .	1,740	2,106	+366
11. Examinations	1,787	890	—897
12. Miscellaneous	...	74	+74
13. Experimental Cultivation . . .	22,633	16,826	—5,807
14. Refunds	40	131	+91
Local—			
15. Inland Labour Transport	24,480	25,775	+1,295
16. Refunds	9	...	—9
17. Public Exhibitions and Fairs . . .	1,346	4,719	+3,373
18. Exploration, Petroleum, Coal, &c. . .	...	520	+520
TOTAL .	3,35,884	3,40,703	+4,819

The difference in the aggregate is comparatively small. The decrease under head (13) is due to larger expenditure incurred during 1888-89 for silk experiments.

The charges in thousands of rupees for the last five years are shown below—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
3,89	3,27	3,33	3,36	3,41

50. Section E.—Miscellaneous.

	1888-89.				1889-90.			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local	TOTAL.
	R	R	R	R	R	R	R	R
XXII.—Receipts in aid of Superannuations .	1,89,876	48,849	...	2,38,725	1,83,333	45,601	...	2,28,934
XXIII.—Stationery and Printing	46,997	1,75,074	...	2,22,071	43,777	1,50,506	...	1,94,283
XXV.—Miscellaneous . .	1,51,231	8,34,785	2,20,553	12,06,569	1,71,524	8,02,574	2,33,793	12,07,891
TOTAL .	3,88,104	10,58,708	2,20,553	16,67,365	3,98,634	9,98,681	2,33,793	16,31,108

The details are—

XXII.—Receipts in aid of Superannuation.

	1888-89.	1889-90.	Difference.
	R	R	R
51. Receipts—			
Imperial	1,89,876	1,83,333	—6,543
Provincial	48,849	45,601	—3,248
TOTAL .	2,38,725	2,28,934	—9,791

(F. R. A. 1888-89, page 99; 1889-90, page 99.)

The difference is analysed below :—

	1888-89.	1889-90.	Difference.
	R	R	R
Imperial—			
(1) Military Orphan Fund . . .	31,690	25,437	—6,253
(2) Indian Civil Service Family Pension Fund . . .	7,512	9,938	+2,426
(3) Bengal Civil Fund . . .	1,50,561	1,47,958	—2,603
(4) Subscriptions to Madras Civil Fund	113	...	—113
(5) Subscriptions to Bombay Civil Fund	...	...	...
Provincial—			
(6) Family Subscription of Native Members of the Covenanted Civil Service	1,129	989	—140
(7) Contributions for Pensions, &c. .	47,720	44,176	—3,544
(8) Miscellaneous	...	436	+436
TOTAL .	2,38,725	2,28,934	—9,791

The receipts under head (1) consist of the net proceeds of the Orphangunge Bazar. Though the actual realizations in 1889-90 were higher than those of 1888-89, the net result owing to larger outlay for improvements shows a decrease.

The receipts for the last five years in thousands of rupees are as follow :—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
2,10	2,31	2,24	2,39	2,29

XXIII.—Stationery and Printing.

	1888-89.	1889-90.	Difference.
	R	R	R
52. Receipts	2,22,071	1,94,283	—27,788

The details of this head are as follow:—

	1888-89.	1889-90.	Difference.
	R	R	R
(1) Stationery Receipts, I . .	46,997	43,777	—3,220
(2) Stationery Receipts, P . .	33,296	27,674	—5,622
(3) Sale of Gazettes, P . . .	93,097	82,880	—10,217
(3) Other Press Receipts, P . .	48,681	39,952	—8,729
TOTAL .	2,22,071	1,94,283	—27,788

(F. R. A., 1888-89, page 101; 1889-90, page 101.)

The decreases under heads (1) to (3) are owing to smaller supplies of stationery to State Railways and Municipalities and to smaller sales of Indian Law Reports.

The receipts under head (4) have fallen in consequence of smaller sales of rent-receipt forms and smaller amount of printing work undertaken for Local Funds and Municipalities.

The receipts for five years in thousands of rupees are shown below:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
1,94	2,25	2,28	2,22	1,94

XXV.—Miscellaneous.

	1888-89.	1889-90.	Difference.
	R	R	R
53. *Receipts*—			
Imperial	1,51,231	1,71,524	+20,293
Provincial	8,34,785	8,02,574	—32,211
Local	2,20,553	2,33,793	+13,240
TOTAL .	12,06,569	12,07,891	+1,322

(F. R. A., 1888-89, page 104; 18889-0, page 104).

	1888-89.	1889-90.	Difference.
	R	R	R
Imperial—			
(1) Premium on Bills . .	57,261	52,007	—5,254
(2) Unclaimed Bills . .	865		—865
(3) Extraordinary items . .	...	774	+774
(4) Three per cent. charge on stores for Provincial and Local Funds and Productive Public Works . .	93,105	1,18,743	+25,638
TOTAL	1,51,231	1,71,524	...
Provincial—			
(5) Unclaimed Deposits .	4,26,489	3,76,787	—49,702
(6) Treasure Trove . .	113	399	+ 286
(7) Sale-proceeds of Durbar presents . . .	9,950	17,167	+ 7,217
(8) Sale-proceeds of old stores	39,330	37,821	— 1,509
(9) Rents	21,466	18,586	— 2,880
(10) Miscellaneous fees . .	1,65,038	1,63,660	+ 1,378
(11) Miscellaneous . .	1,46,516	1,48,692	+ 2,176
(12) Sale of lands and houses .	1,678	1,599	— 79
(13) Fees for Government Audit	24,205	37,863	+ 13,658
TOTAL .	8,34,785	8,02,574	...

		1888-89.	1889-90.	Difference.
		R	R	R
Local—				
(14) Miscellaneous fees, fines, &c.	95,706	92,817	— 2,889	
Miscellaneous . . .	1,24,847	1,40,976	+ 16,129	
TOTAL .	2,20,553	2,33,793	13,240	
GRAND TOTAL .	12,06,569	12,07,891	+ 1,322	

The increase in the aggregate in 1889-90 under the major head XXV—*Miscellaneous*, the receipts under which are of a fluctuating character, is unimportant. The excess in the accounts of 1889-90, as compared with the previous year, arises partly from larger recoveries on account of percentage on English Stores (4) which was raised from 1 per cent. to 3 per cent. in July 1889, from larger recoveries for fees for audit of District Boards and Courts of Wards Accounts (13), and from increase under head (15) on account of costs levied on account of arrear cess collections which have been for the first time credited to this head. Larger refunds of lapsed deposits which are deducted from receipts reduced the credit under head (5) in 1889-90.

The receipts for the last five years in thousands of rupees are as follow:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
8,84	9,17	11,26	12,07	12,08

54. Section E.—Miscellaneous Civil Charges.

The following table compares the figures by major heads:—

	1888-89.	1889-90.	Difference.
	R	R	R
27. Territorial and Political Pensions	10,23,278	12,63,613	+2,40,335
28. Civil Furlough and Absentee Allowances . . .	6,541	2,319	—4,222
29. Superannuation Allowances and Pensions . . .	13,76,468	14,39,540	+63,072
30. Stationery and Printing .	19,89,915	21,58,782	+1,68,867
32. Miscellaneous . . .	3,06,485	3,31,452	+24,967
33. Famine Relief . . .	75,402	2,41,741	+1,66,339

The following table compares the figures by sections—Imperial, Provincial and Local:—

	1888-89.			1889-90.		
	Imperial.	Provincial.	Local.	Imperial.	Provincial.	Local.
27. Territorial and Political Pensions	10,23,278	...	...	12,63,613		
28. Civil Furlough and Absentee Allowances	6,541	...	...	2,319		
29. Superannuation Allowances and Pensions	2,803	13,70,007	3,658	1,407	14,36,145	1,988
30. Stationery and Printing . .	9,24,054	10,21,438	44,423	11,20,465	9,89,272	49,045
32. Miscellaneous	28,094	2,40,632	37,759	29,114	2,44,974	57,364
33. Famine Relief	...	54,338	21,064	...	1,34,269	1,07,472
TOTAL .	19,84,770	26,86,415	1,06,904	24,16,918	28,04,660	2,15,869

27.—Territorial and Political Pensions.

55. The charges under this head are borne wholly by the Imperial Government.

	1888-89.	1889-90.	Difference.
	R	R	R
Expenditure . .	10,23,278	12,63,613	+2,40,335

(F. R. A., 1888-89, page 92, 1889-90, page 92.)

The increase under this head in 1889-90 is nominal. The pensions paid to the Oudh family were up to December 1888 adjusted in the books of the C. I. T., and were therefore treated as Bengal charges for only a portion of the year 1888-89.

The charges for five years in thousands of rupees are as follow :—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
10,06	9,79	9,50	10,23	12,64

28.—Civil Furlough and Absentee Allowances.

56. This head is also Imperial, and the charges under it are compared below :—

	1888-89.	1889-90.	Difference.
	R	R	R
Expenditure	6,541	2,319	—4,222

(F. R. A., 1889-90, page 98 ; 1889-90, page 98.)

No remarks.

29.—Superannuation Allowances and Pensions.

	1888-89.	1889-90.	Difference.
	R	R	R
57. *Expenditure*—			
Imperial . . .	2,803	1,407	— 1,396
Provincial . . .	13,70,007	14,36,145	+ 66,138
Local	3 658	1,988	— 1,670
TOTAL .	13,76,468	14,39,540	+63,072

(F. R. A. 1888-89, page 100; 1889-90, page 100).

The increase under Provincial is due to additions to the Pension List.

The charges for five years in thousands of rupees are as follow and show a progressive increase :—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
12,52	12,71	12,93	13,76	14,40

30.—Stationery and Printing.

	1888-89.	1889-90.	Difference.
	R	R	R
58 *Expenditure*—			
Imperial . . .	9,24,054	11,20,465	+ 1,96,411
Provincial . . .	10,21,438	9,89,272	— 32,166
Local	44,423	49 045	+ 4,622
TOTAL .	19,89,915	21,58,782	+ 1,68,867

(F. R. A., 1888-89, page 101 ; 1889-90, page, 101).

An analysis of the difference gives the following result:—

	1888-89.	1889-90.	Difference.
	R	R	R
Imperial—			
1. Stationery purchased for Central Stores . .	9,24,053	11,20,465	+ 1,96,412
Provincial—			
2. Presidency Stationery Office	1,05,022	1,05,625	+ 603
3. Stationery purchased in the country . . .	69,015	68,409	— 606
4. Government Presses .	3,07,343	2,99,292	— 8,051
5. Printing at Private Presses	7,443	8,512	+ 1,069
6. Stationery supplied from Central Stores . .	5,30,931	5,06,557	— 24,374
7. Refunds	1,685	877	— 808
Local—			
8. Printing at Private Presses	44,423	49,045	+ 4,622
TOTAL .	19,89,915	21,58,782	+ 1,68,867

The excess in 1888-89 under head (4) is attributed to larger outlay for purchase of materials and stock and for cost of European stores. The reduced expenditure under head (6) in 1889-90, as compared with the previous year, is ascribed to smaller supplies of stationery to Government Presses.

The actuals for five years in thousands of rupees have been as follow:—

1885-86.	1886-87.	1887-88.	1888-89.	1889-90.
R	R	R	R	R
12,38	19,74	20,33	19,90	21,59

32.—Miscellaneous.

	1888-89.	1889-90.	Difference.
	R	R	R
59. Expenditure—			
Imperial	28,093	29,114	+1,021
Provincial	2,40,632	2,44,974	+4,342
Local	37,760	57,364	+19,604
TOTAL .	3,06,485	3,31,452	+24,967

(F. R. A., 1888-89, page 105; 1889-90, page 105.)

The difference is analysed below:—

	1888-89.	1889-90.	Difference.
	R	R	R
Imperial—			
1. Remittance charges .	27,944	29,093	+1,149
2. Miscellaneous refunds .	149	21	—128
Provincial—			
3. Examination Travelling Allowances . . .	2,751	1,691	—1,060
4. Extraordinary items .	5,664	684	—4,980
5. Rewards for oriental languages . . .	13,100	11,000	—2,100
6. Cost of books . .	5,008	5,752	—744
Carried forward .	54,616	48,241	—7,863

	1888-89.	1889-90.	Difference.
	R	R	R
Brought forward .	54,616	48,241	—7,863
7. Donations for charitable purposes . . .	99,003	1,02 113	+3,110
8. European vagrants .	3,605	4,955	+1,350
9. Destruction of wild animals	16,615	15,183	—1,432
10. Petty Establisments .	18,006	18,499	+493
11. Special Commissions of Enquiry . . .	22,613	19,214	—3,399
12. Rents, rates, and taxes .	19,320	20,623	+1,303
13. Unforeseen charges .	24,222	27,703	+3,481
14. Miscellaneous refunds .	10,164	8,018	—2,146
15. Subscrriptions to periodicals	561	9,384	+8,823
Local—			
16. Petty Establishments .	17,662	17,437	—225
17 Unforeseen charges .	19,224	37,081	+17,857
18. Rewards for destruction of wild animals . .	874	1,253	+379
19. Refunds . .	...	1,748	+1,748
TOTAL .	3,06,485	3,31,452	+24,967

The increase in 1889-90 under head (13) is due to expenditure incurred for purchase of koonki elephants in Julpigoori and capture of wild elephants in the Dooars.

The high charge in 1889-90 under head (15) arises chiefly from the adjustment here of the cost of periodicals supplied to Bengal Officers in the Civil Department, which were previously debited to the service heads concerned.

The high expenditure in 1889-90 under head (17) represents charges for food supply, shelter, &c., in tracts where there were no organised measures for relief of famine.

33.—Famine Relief.

	1888-89.	1889-90.	Difference.
	R	R	R
60. *Expenditure—*			
Provincial . . .	54,338	1,34,269	+79,931
Local	21,064	1,07,472	+86,408
TOTAL .	75,402	2,41,741	+1,66,339

The large expenditure in 1889-90 of Government and District Boards was due to charges incurred in certain districts where scarcity prevailed, and consisted of sums expended for Charitable Relief 1,53, Public Works 70, and Establishment and Contributions 19.

Section G.—Construction of Railways.

37.—Construction of Railways.

	1888-89.	1889-90.	Difference.
	R	R	R
61. Expenditure	—10,803	235	+11,038

(F. R. A., 1888-89, page 112; 1889-90, page 112.)

The credit of R10,803 in 1888-89 is mainly due to the sale of the steamer *Empress*. The expenditure in 1889-90 is the net result of credits on account of the issue of stores to Revenue and debits on account of coal purchased to capital.

Section H.—Railways.

XXVI.—State Railways.

62. The details are—

	1888-89.	1889-90.	Difference.
	R	R	R
Eastern Bengal . . .	1,07,05,894	1,14,57,267	+7,51,373
Tirhoot	17,08,537	21,11,818	+4,03,281
Nalhati	1,04,589	1,04,440	−149
TOTAL .	1,25,19,020	1,36,73,525	+11,54,505

The Imperial share of the net earnings of the Eastern Bengal State Railway amounted in 1889-90 to R11,69,119 against R7,85,152 in 1888-89.

The details of the receipts are given below :—

(F. R. A., 1888-89, page 114; 1889-90, page 114.)

1888-89.					1889-90.			
Coaching.	Goods Traffic.	Miscellaneous	TOTAL.		Coaching.	Goods Traffic.	Miscellaneous.	TOTAL.
R	R	R	R		R	R	R	R
34,29,004	63,04,495	9,72,395	1,07,05,894	Eastern Bengal State Railway .	36,40,540	67,57,907	10,58,820	1,14,57,267
7,63,151	7,14,979	2,30,407	17,08,537	Tirhoot " "	8,73,745	10,97,444	1,40,639	21,11,818
63,329	36,675	4,585	1,04,589	Nalhati " "	62,874	35,754	5,812	1,04,440
42,55,484	70,56,149	12,07,387	1,25,19,020	TOTAL .	45,77,159	78,91,105	12,05,261	1,36,73,525

Eastern Bengal Railway.—The receipts were better than 1888-89, owing to (1) opening of the entire length of the Assam Behar Section, (2) Improvement in the traffic of the Dacca Section, and (3) to a favourable jute season.

Tirhoot State Railway.—The difference between the actuals of the two years is due to the improvement in traffic on the cessation of scarcity in the Northern districts of Behar and also to the opening of the Baptiahi-Pertabgunge Section of the Kosi-extension for traffic.

Nalhati State Railway.—The difference between the receipts of the two years under review is R149 only and does not call for any remarks.

Section H.—Expenditure on State Railways charged against Revenue.

63. The expenditure under the major heads of this section is compared below :—

	1888-89.	1889-90.	Difference.
	R	R	R
State Railways . .	2,10,389	95,17,305	+3,06,916
Subsidised Companies .	−366	1,072	+1,438
Miscellaneous Railway Expenditure . . .	1,42,692	82,510	−60,182
TOTAL .	93,52,715	96,00,887	+2,48,172

38.—State Railways.

The expenditure under the main divisions of this head is compared below:—

	1888-89.	1889-90.	Difference.
	R	R	R
(a) Working Expenses .	59,49,007	60,84,635	+1,35,628
(b) Interest on debt .	32,61,382	34,32,670	+1,71,288
TOTAL .	92,10,389	95,17,305	+3,06,916

(a) *Working Expenses.*—The figures for the various Railways are compared below:—

	1888-89.	1889-90.	Difference.
	R	R	R
Eastern Bengal . .	49,01,050	51,03 172	
Tirhoot	9,62,543	9,05,528	
Nalhati	85,414	75,935	
TOTAL .	59,49,007	60,84,635	

(F. R. A. 1888-89, page 115; 1889-90, page 115.)

1888-89.							1889-90.					
Maintenance.	Locomotive expenses.	Carriage and wagon.	Traffic expenses.	General charges.	TOTAL.		Maintenance.	Locomotive expenses.	Carriage and wagon.	Traffic expenses	General charges.	TOTAL.
R	R	R	R	R	R		R	R	R	R	R	R
11,22,149	10,90,769	4,97,992	11,00,779	10,89,361	49,01,050	Eastern Bengal	12,30,776	11,74,198	3,17,962	11,37,994	12,42,242	51,03,172
1,56,573	2,26,026	64,016	2,08,625	3,07,303	9,62,543	Tirhoot .	1,60,623	2,12,235	62,556	1,97,652	2,72,452	9,05,528
32,575	15,955	8,379	11,455	16,110	84,474	Nalhati .	31,977	9,858	6,059	14,198	13,844	75,936
13,11,297	13,32,750	5,70,387	13,20,859	14,12,774	59,48,067		14,23,386	13,96,291	3,86,577	13,49,844	15,28,538	60,84,636

Eastern Bengal Railway.—The increase is due to (1) heavier traffic, (2) value of a flat lost off Kooshtea, (3) heavy renewals of permanent way, (4) extra cost of working the Northern Section traffic *viâ* Goalundo, owing to the silting of the river at Kooshtea.

Tirhoot State Railway.—In 1889-90, as in the preceding year, every effort was made to reduce establishment and expenditure generally with a view to economical working, and the results show a considerable decrease.

Nalhati State Railway.—The increase in 1888-89 is due to the purchase of two locomotives obtained from the Akra brickfield, one of which has been transferred to the Eastern Bengal State Railway in 1889-90, and credit for its value was obtained.

40.—Subsidised Companies.

	1888-89.	1889-90	Difference.
	R	R	R
64. Provincial . . .	—366	1,072	1,438

(F. R. A., 1888-89, page 121; 1889-90, page 121.)

The expenditure in 1889-90 was entirely on account of the Tarkessur Railway.

41.—Miscellaneous Railway Expenditure.

	1888-89.	1889-90.	Difference.
	R	R	R
65. Provincial . . .	1,42,692	82,511	—60,181

The details are—

	1888-89.	1889-90	Difference.
	R	R	R
Charges debitable to Provincial Railways on account of share of P. W. Secretariat	68,246	69 453	+1,207
Western Bengal Railway Survey	62,999	12,191	—50,809
Darbhanga-Sitamarhi Survey	9 067	...	—9,067
Sakri-Jainagur Survey .	2,380	867	—1,513
	1,42,692	82,511	—60,181

(F. R. A., 1888-89, page 122; 1889-90, page 122.)

The short outlay on the Western Bengal Railway Survey is due to the return of all tools, instruments, &c., consequent on the close of the survey operations. The outlay on the Durbhunga-Sitamarhi Railway Survey was written back against the Imperial grant for the construction of Railways under orders of the Government of India conveyed in Public Works Department Resolution No. $_{B}{}^{75}{}_{0}$, A R, dated 26th March 1890. The Sakri-Jainagur Railway Surveys is now complete.

Section J.—Irrigation.

XXIX.—MajorWorks—Direct Receipts.

	1888-89.	1889-90.	Difference.
	R	R	R
66. Receipts . . .	13,94,369	15,21,274	+1,26,905

(F. R A 1888-89, page 125; 1889-90, page 125.)

The receipts are derived from the following projects:—

	1888-89.	1889-90.	Difference.
	R	R	R
Orissa Project . .	2,43 515	3,04,223	+60,708
Midnapore Canal . .	2,51,795	2,77,604	+25,809
Tidal Canal . . .	55,170	41,952	—13,218
Sone Project . . .	8,43,889	8,97,495	+53,606
TOTAL .	13,94,369	15,21,274	1,26 905

Compared with last year's figures, the actuals of 1889-90 show an increase of R1,26,905, and the increase is most marked in the cases of the Orissa and Sone Projects.

The detailed comparison of these figures is given below:—

1888-89.						1889-90.				
Orissa.	Midnapore.	Tidal	Sone.	TOTAL.		Orissa.	Midnapore.	Tidal.	Sone	TOTAL.
R	R	R	R	R		R	R	R	R	R
1,51,365	91,016		7,59,556	10,01,937	Water rates . . .	1,99,844	1,16,424	..	8,16,394	11,32,662
41			387	428	Sale of water . .	243			514	757
1,450	44	64	383	1,941	Plantation receipts . .	728	35	62	279	1,104
895	87		1,816	2,798	Other Canal Produce .	568	299	..	1,542	2,409
		.	835	835	Water-power . .			.	769	769
77,908	1,46,760	53,910	57,829	3,36,407	Navigation receipts .	89,236	1,45,356	40,338	57,759	3,32,689
4,855	721	226	8,247	14,049	Rents of buildings .	4,781	738	181	8,313	14,013
	...	..	224	224	Fines				28	28
7,001	13,167	970	14,612	35,750	Miscellaneous . .	8,823	14,752	1,371	11,897	36 843
2,43,515	2,51,795	55,170	8,43,889	13,94,369	TOTAL .	3,04,223	2,77,604	41,952	8,97,495	15,21,274

It will be seen from the above that the chief increase occurs under the head "Water Rates" of the Orissa and Sone canals.

XXX.—Minor Works and Navigation.

	1888-89.	1889-90.	Difference.
	R	R	R
67. RECEIPTS—*Principal*—			
In charge of Civil Officers .	1,02,154	1,02,130	—24
In charge of P. W. Officers .	8,67,844	7,88,642	—79,202
TOTAL .	9,69,998	8,90,772	—79,226

The receipts from Public Works in charge of Civil Officers call for no remarks. The Public Works Department receipts are less owing mainly to short realizations in the Calcutta canals and the Nuddea rivers. The Calcutta canal receipts were sensibly affected by the competition of the Central Bengal Railway, and the falling off in the receipts of the Nuddea rivers is due to the unfavourable state of the Bhagiratti and Mattabhanga rivers during the dry months, and also to reduction by the East Indian Railway of rates of freight which has attracted a portion of the traffic from the rivers.

The receipts in the Public Works Department are compared in detail below:—

	1888-89.	1889-90.	Difference.
	R	R	R
Calcutta Canals	5,75,144	4,95,621	—79,523
Orissa Coast Canal	66,428	65 348	—1,080
Sarun Scheme	20,814	23,113	+2,299
Nuddea Rivers	1,91,888	1,86,043	—5,845
Eden Canal	3,772	9,370	+5,598
Madhuban Teur Project Canal .	20	36	+16
Tuccavi Embankments—			
Midnapore	19	38	+19
Sarun	2,073	2,261	+188
Champarun	628	611	—17
Tirhoot	1,792	235	—1,557
Government Embankments—			
Burdwan Estate	1,650	3,091	+1,441
Orissa	494	538	+44
Other than Orissa	3,122	2,337	—885
TOTAL .	8,67,844	7,88,642	—79,202

(F. R. A., 1888-89, page 133.)

1888-89.									1889-90.							
Water-rates.	Sale of water.	Plantations.	Other Canal Produce.	Navigation.	Rents of Buildings.	Miscellaneous.	TOTAL.		Water-rates.	Sale of water.	Plantations.	Other Canal Produce.	Navigation.	Rents of Buildings.	Miscellaneous.	TOTAL.
R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R
...	...	...	...	65,010	167	1,251	66,428	Orissa Coast Canal .	61	...	...	...	63,724	161	1,402	65,348
...	...	66	365	5,69,592	2,061	3,060	5,75,141	Calcutta Canals . .	...	...	31	1	4,87,853	2,026	5,710	4,95,621
20,415	...	6	69	...	301	23	20,814	Sarun Canals . .	22,990	...	...	66	...	45	12	23,113
...	...	...	...	1,91,749	25	114	1,91,888	Nuddea Rivers . .	...	...	...	...	1,85,982	...	61	1,86,043
2,997	30	33	307	...	101	304	3,772	Eden Canal . . .	8,503	30	...	143	...	...	694	9,370
...	...	..	20	...	...	...	20	Madhubun Teur Project Canal.	...	...	...	18	...	...	18	36
...	...	...	200	...	344	1,106	1,650	Burdwan Estate . .	...	...	...	...	...	381	2,710	3,091
...	...	...	3	...	468	23	494	Orissa	...	...	...	...	...	386	152	538
...	...	...	156	...	584	2,382	3,122	Other than Orjssa. .	...	...	...	...	...	479	1,858	2,337
...	..	...	608	...	20	...	628	Champarun Embankment.	...	...	...	606	...	3	2	611
...	...	..	...	...	18	1	19	Midnapur Embankment.	...	...	...	...	...	6	32	38
...	...	...	1,747	...	77	249	2,073	Sarun Embankment .	...	...	4	1,659	...	478	120	2,261
...	...	...	270	...	...	1,522	1,792	Tirhoot Embankment .	...	...	...	235	...	...	...	235
23,412	30	105	3,745	8,26,351	4,166	10,035	8,67,844		31,554	30	35	2,728	7,37,559	3,965	12,771	7,88,642

Section J.—Irrigation.

42.—Major Works.

	1888-89.	1889-90.	Difference.
	R	R	R
68. Expenditure . . .	37,57,939	37,19,607	—38,332
The two subdivisions of this head are—			
(a) Working Expenses . .	14,18,090	13,55,565	—62,525
(b) Interest on debt . .	23,39,849	23 64,042	+24,193
TOTAL .	37,57,939	37,19,607	—38,332

The short expenditure has occurred mainly under repairs, extensions and improvements and cost of establishment.

The details are—

1888-89.						1889-90.				
Orissa Project.	Midnapore series.	Tidal Canal.	Sone Project.	TOTAL.		Orissa Project.	Midnapore series.	Tidal Canal.	Sone Project.	TOTAL.
R	R	R	R	R		R	R	R	R	R
2,36,694	1,06,139	50,920	3,28,182	7,21,935	Repairs, including plantations.	2,31,068	1,13,507	16,713	2,92,131	6,53,419
1,29,096	69,588	19,767	3,70,091	5,88,542	Establishment . . .	1,80,807	69,375	7,196	3,49,795	5,97,173
21,156	24,335	2,868	33,920	82,279	Tools and plant . .	19,722	27,612	1,806	33,460	82,600
221	285	73	12,611	13,190	Revenue refunds . .	99	181	...	16,520	16,800
...	...	1,718	10,426	12,144	Extensions and Improvements.	...	...	.	4,712 861	5,573
3,87,167	2,00,347	75,346	7,55,230	14,18,090		4,31,696	2,00,675	25,715	6,97,479	13,55,565

The increase in the case of the Orissa project is more than covered by the large decreases in the cases of the Tidal Canal and the Sone Project.

43.—Minor Works and Navigation.

	1888-89.	1889-90.	Difference.
	R	R	R
69. Expenditure . . .	14,75,746	2,016 Civil 14,19,180 P. W.	—54,550

The detailed comparison is given below:—

1888-89.							1889-90.					
Works	Maintenance.	Establishment.	Tools and Plant	Miscellaneous.	TOTAL.		Works.	Maintenance.	Establishment.	Tools and Plant.	Miscellaneous.	TOTAL.
R	R	R	R	R	R		R	R	R	R	R	R
	...	...	...	—1,200	—1,200	Damoodar Project . . .	...	...	...	...	—1,200	—1,200
45,021	1,63,656	95,430	29,283	—3,561	3,29,829	Calcutta Canals	1,087	1,65,315	86,099	15,930	—1,554	2,66,877
70,302	42,606	42,463	17,926	—664	1,72,633	Orissa Coast Canal . . .	38,076	50,5 8	5,608	42,269	—4,681	1,31,800
...	23,976	10,248	675	...	34,897	Sarun Project	...	24,900	12,422	1,331	...	38,653
...	88,933	43,395	2,380	—14	1,34,694	Nuddea Rivers	...	47,843	38,537	2,250	—816	87,814
...	...	...	...	...	...	Remodelling Hidglee Tidal Canal .	48,642	...	—1,742	2,514	...	49,414
...	...	...	...	...	...	Tidal creeks in Orissa . . .	...	...	...	..	...	...
5,034	20,379	—304	—7,611	...	17,498	Eden Canal	1,786	15,692	7,032	270	...	24,780
582	2,297	1,315	...	...	4,194	Madhubun Teur Project Canal .	2,957	3,°57	3,100	23	...	9,336
						Government Embankments.						
—29	1,38,319	28,636	280	...	1,67,206	Burdwan Estate	...	1,53,835	38,611	1,846	...	1,94,292
8,257	1,47,145	37,681	5,909	—96	1,98,896	Orissa	23,296	1,19,440	51,955	4,908	2,024	2,01,623
40,153	2,04,960	29,495	21,931	—9,236	2,87,303	Other than Orissa . . .	16,427	1,78,549	34,711	4,712	7,854	2,26,545
...	...	...	...	...	...	Balaghai Drainage Canal . .	30,539	...	7,024	15	...	37,578
						Taccavi Embankments.						
...	34,831	10,978	2,312	...	48,121	Midnapore	...	34,123	7,352	...	...	41,475
9,675	19,027	11,000	263	—12,516	27,449	Sarun	2,045	17,520	11,042	91	3,259	33,757
...	11,514	6,906	299	...	18,719	Tirhoot	...	10,231	8,483	177	...	18,891
...	25,222	9,972	313	...	35,507	Chumparun	...	40,393	16,804	347	...	57,544
1,78,995	9,22,865	3,27,215	73,958	—27,287	14,75,746		1,64,855	8,61,426	3,27,038	76,683	—10,822	14,19,180

Section K.—Buildings and Roads.

XXXII.—Civil Works.

	1888-89.	1889-90.	Difference.
		R	R
70. Provincial . .	4,74,640	5,69,601	+94 961
Local . . .	4,36,032	2,93,630	—1,42,402
	9,10,672	8,63,231	—47,441

	1888-89.	1889-90.	Difference.
	R	R	R
Provincial Receipts—			
I. In charge of Civil Officers—			
Ferry Tolls . .	2,72,213	3,13,574	+41,361
Cemetery Receipts .	2,211	1,752	—459
Proceeds of Old Boats .	...		...
Fines . . .	114	54	—60
Miscellaneous . .	26	1,378	+ 1,352
	2,74,564	3,16,758	+ 42,194

	1888-89. R	1889-90. R	Difference. R
Carried forward .	2,74,564	3,16,758	+42,194
II. In charge of Public Works—Officers . . .	2,00,076	2,52,843	+52,767
	4,74,640	5,69,601	+94,961
Local Receipts—			
In charge of Civil Officers .	4,36,032	2,93,630	—1,42,402
	9,10,672	8,63,231	—47,441

The details of receipts by Public Works Officers are given below :—

	1888-89. R	1889-90. R	Difference. R
Rents of quarters for officers, the returns from which are not expected to yield a profit	32,150	45 844	+13,694
Casual rents of buildings .	5,543	...	—5,543
Sale of buildings . .	16,287	2,620	—13,667
Sale of produce . . .	2,009	1,495	—514
Sale of tools and plant .	841	4,507	+3,666
Sale of old materials . .	5,960	25,075	+19,115
Value of materials received from old buildings . .	10,034	6,491	—3,543
Unclaimed deposits . .	47	1,152	+1,105
Fines, Refunds, and Miscellaneous	77,184	118,737	+41,553
Rents from Strand Bank .	49,571	46,922	—2,649
Deferred College fees . .	450	...	—450
	2,00,076	2,52,843	+52,767

46.—Expenditure on Civil Works.

	1888-89. R	1889-90. R	Difference. R
71. *Expenditure—*			
Provincial	40,23,961	31,85,648	—8,38,313
Local	37,25,976	42 37,804	+5,11,828
TOTAL .	77,49,937	74,23,452	—3,26,485
Provincial—			
In charge of Civil Officers .	1,19,658	61,640	—58,018
In charge of Public Works Officers	39,04,303	31,24,008	—7,80,295
TOTAL .	40,23,961	31,85,648	—8,38,313
Local—			
In charge of Civil Officers .	37,25,976	42,37,804	+5,11,828
In charge of Public Works Officers	*Nil*	*Nil*	..
TOTAL .	37,25,976	42,37,804	+5,11,828
GRAND TOTAL .	77,49,937	74,23,452	+5,11,828

The details of the expenditure are compared below:—

	1888-89. R	1889-90. R
Provincial—		
In charge of Civil Officers—		
Ferries—		
Establishment	281	393
Contingencies	759	1,008
Maintenance of ferries	275	732
Compensation for ferries resumed	18,589	...
Petty construction and repairs	178	2,457
Miscellaneous	...	2,500
Travelling allowance	...	12
Contributions and Miscellaneous—		
Contributions to Local Funds, &c.	29,355	35,598
Refunds	70,221	18,940
TOTAL	1,19 658	61,640

In charge of Public Works Officers—

	1888-89. R	1889-90. R
Original Works—		
Civil Buildings	11,97,603	12,05,103
Communications	5,83,689	4,15,232
Miscellaneous Public Improvements	84,156	41,339
Repairs—		
Civil Buildings	5,00,556	3,95,600
Communications	8,30,530	5,96,627
Miscellaneous Public Improvements	58,337	55,909
Establishment	6,91,383	7,72,662
Tools and Plant	47,496	56,724
Suspense	—89,447	—4,15,193
Profit and Loss	...	5
TOTAL	39,04,303	31,24,008
Local—		
In charge of Civil Officers—		
Original Works	11,61,073	13,73,607
Repairs	19,32,197	20,95,476
Establishment	5,69,266	5,97,413
Tools and Plant	30,771	39,538
Establishment of Divisional Superintendent of Works	...	53,702
Ferries	26,215	12,925
Water-works and Water-supply Refunds	6,454	65,143
TOTAL	37,25,976	42,37,804
In charge of Public Works Officers—		
Communications	...	...
Establishment	...	...
Tools and Plant	*Nil.*	*Nil.*
TOTAL	77,49,937	74,23,452

Section M.—Provincial and Local Surplus.

72. The working of the Provincial and Local Surplus is shown below :—

Receipts.			Outgoings.	
1888-89	1889-90		1888-89	1889-90
R		*Provincial*—	R	
2,93,20,418	3 10,27,610	Revenue	56,96,401	58,96,458
97,383	1,04,267	Interest	45,802	67,637
926	868	Post Office and Telegraph .	884	868
37,27,693	38,17,026	Civil Departments . .	2,16,54,368	2,25,28,883
10,58,708	9,98,681	Miscellaneous . . .	26,86 415	28,04,660
...		Construction of Railways .	—10,803	235
1,17,33,869	1,25,04,406	Railway Revenue Account.	93,52,715	96,00,887
23,64,367	24,12,046	Irrigation and Navigation .	52,35,596	51,43,804
4,74,640	5,69,601	Buildings and Roads . .	40,23,961	31,85,648
...		Transfers from Provincial to Local	7,50,184	11,82,950
4,87,78,004	5,14,34,505		4,94,35,523	5,04,09,030
		Local—		
37,97,975	38,88,366	Revenue	1,35,892	18,790
56,726	56,120	Interest	...	...
13,958	16,823	Post Office, Telegraph, &c. .	3,63,545	3,65,384
4,98,205	4,60,373	Civil Departments . .	13,57,394	1370,274
2,20,553	2,33,793	Miscellaneous . . .	1,06,904	2,15,869
...		Irrigation and Navigation .	...	...
4,36,032	2,93,630	Buildings and Roads . .	37,25,976	42,37,804
7,50,184	11,82,950	Transfers from Provincial to Local	...	...
57,73,633	61,32,055		56,89,711	62,08,121
5,45,51,637	5 75,66,660		5,51,25,234	5,66,17,151
6,57,918	76,066	Provincial and Local Surplus and Deficit . . .	83,920	10,25,475

The effect of the Provincial Deficit and Local Surplus on the Provincial and Local balances is shown below:—

	Provincial.	Local.	TOTAL.
	R	R	R
Balance on 31st March 1888. .	33,08,990	22,21,349	55,30,339
Surplus	...	83,920	83,920
Deficit	6,57,918	...	—6,57,918
Balance on 31st March 1889 . .	26,51,072	23,05,269	49,53,641
Surplus	10,25,475	...	10,25,475
Deficit	...	—76,066	—76,066
Balance on 31st March 1890. .	36,76,547	22,29,203	59,05,750

Section O—Permanent Debt.

73. The transactions of the last eight years have been compared below:—

	Credit.	Debit.	Difference.
1882-83	1,58,200	...	1,58,200
1883-84	61,937	...	61,937
1884-85	21,475	...	21,475
1885-86	4,938	9,700	—4,762
1886-87	8,587	2,962	+5,925
1887-88	11,125	5,200	+5,625
1888-89	1,963	1,86,588	—1,84,625
1889-90	...	56,225	—56,225
TOTAL .	2,68,225	2,60,675	7,550

The stock notes are being withdrawn—

74. Section P.—Unfunded Debt.

Savings Bank Deposits.

	1888-89.				1889-90.		
	Balance on 1st April 1888.	Receipts, 1888-89.	Outgoings, 1888-89.	Balance on 1st April 1889.	Receipts, 1889-90.	Outgoings, 1889-90.	Balance on 1st April 1890.
	R	R	R	R	R	R	R
Presidency Bank.	27,58,527	13,78,847	14,38,996	26,98,378	783,463	11,50,520	23,31,321
TOTAL		13,78,847	14,38,996	26,98,378	7,83,463	11,50,520	23,31,321

Section Q.—Deposits and Advances.

75. This Section comprises—

	1888-89.	1889-90.	Difference.
	R	R	R
Separate Fund Balance . . .	1,92,701	1,68,804	—23,897
Balance of Local Government . .	49,56,341	59,05,750	+9,49,409
Deposits	83,27,617	92,30,623	+9,03,006
Advances Repayable . . .	—4,13,855	—5,52,006	—1,38,151
Suspense	—12,48,876	—12,23,752	+25,124
TOTAL .	1,18,13,928	1,35,29,419	+17,15,491

Section Qa.—Separate Funds.

76. The comparison of the amounts of the various groups of Excluded Local Funds is given below: —

	1888-89.				1889-90.		
	Opening Balance	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Cantonment Funds . .	16,812	46,115	45,607	17,321	53,586	54,768	16,139
Police Funds . .	1,973	2,399	3,321	1,051	3,744	3,632	1,163
Marine Funds . .	96,475	1,32,840	1,78,190	51,126	80,505	87,159	44,472
Education Funds . .	15,235	10,737	13,114	12,857	11,956	12,716	12,097
Medical and Charitable Funds.	19,395	27,599	29,794	17,200	29,120	34,633	11,687
Public Works Funds .	60,246	29,710	44,852	45,104	35,655	51,805	28,954
Miscellaneous Funds .	57,898	1,75,825	1,85,681	48,042	1,81,013	1,71,763	54,292
TOTAL .	2,68,034	4,25,225	5,00,559	1,92,701	3,95,579	4 19,476	1,68,804

77.—Excluded Local Funds.

	Balance on 31st March 1889	Receipts.	Total.	Expenditure.	Balance on 31st March 1890.
Cantonment Funds.	R	R	R	R	R
Cuttack	2,165	3,942	6,107	5,637	469
Darjeeling	393	2,249	2,642	1,977	665
Lohardugga (Dorunda) . .	1,496	1,537	3,033	1,410	1,623
Patna (Dinapore) . .	3,080	18,236	21,316	16,948	4,368
24-Pergunnahs (Alipore) .	650	2,198	2,848	2,336	513
Ditto (Barrackpore)	1,319	17,188	18,507	17,173	1,334
Ditto (Dum-Dum) .	8,218	8,226	16,444	9,277	7,167
Carried over .	17,321	53,586	70,907	54,768	16,139

77.—Excluded Local Funds—*continued.*

	Balance on 31st March 1889	Receipts	Total.	Expenditure	Balance on 31st March 1890
	R	R	R	R	R
Brought forward .	17,321	53,586	70,907	54,768	16,139
Police Funds.					
Railway Police Clothing .	1,051	3,744	4,795	3,632	1,163
TOTAL .	1,051	3,744	4,795	3,632	1,163
Marine Funds.					
Hospital Port Dues . .	87,030	60,098	1,47,128	59,349	87,779
Balasore Port . . .	—6,661	13,722	7,061	18,176	—11,115
Cuttack and Pooree Ports .	—29,243	6,485	—22,758	9,434	—32,192
Chittagong Port . .	...	200	200	200	...
TOTAL .	51,126	80,505	1,31,631	87,159	44,472
Education Funds.					
Hindu College . . .	3,001	5,213	8,214	4,924	3,290
Durga Churn Laha's Trust .	...	3,013	3,013	3,013	...
Jagiriah Estate . .	627	1,200	1,827	966	861
Vizianagram Scholarship .	5,988	...	5,988	996	4,992
Khund Mehal School . .	3,241	2,530	5,771	2,817	2,954
TOTAL .	12,857	11,956	24,813	12,716	12,097
Medical and Charitable Funds.					
Pilgrim Lodging-house .	13,859	19,854	33,713	26,364	7,349
Balasore Pilgrim Hospital .	516	1,220	1,736	1,099	637
Unno Chuttur, Cuttack .	185	6,046	6,231	5,743	488
Choonee Lall Seal's Endowment	2,640	2,000	4,640	1,427	3,213
TOTAL .	17,200	29,120	46,320	34 633	11,687
Public Works Funds.					
Darjeeling Improvement Fund	14,676	26,651	41,327	28,081	13,246
Juggernath Road Fund .	3,000	5,090	8,090	7,660	430
Wahabee Fund . . .	17,707	257	17,964	5,670	12,294
Khund Mehal Road Fund .	9,721	3,657	13,378	10,394	2,984
TOTAL .	45,104	35,655	80,759	51,805	28,954
Other Funds.					
Zoological Garden Fund .	11,279	37,634	48,913	46,289	2,624
Mohsin Endowment Fund .	34 916	1,31,565	1,66,481	1,15,503	50,978
Burial Board Fund . .	1,847	11,814	13,661	12,971	690
TOTAL .	48,042	1,81,013	2,29,055	1,74,763	54,292
GRAND TOTAL .	1,92,701	3,95,579	5,88,280	4,19,476	1,68,804

78. Section Qc.—Deposits.

	Opening Balance.	1888-89.		Closing Balance.	1889-90.		Closing Balance.
		Receipts.	Outgoings.		Receipts.	Outgoings.	
	R	R	R	R	R	R	R
Revenue Deposits	26,09,238	29,79,575	31,33,166	24,55,647	30,96,313	32,35,778	23,16,182
Civil Court Deposits	36,92,504	78,70,903	81,05,840	34,57,567	79,75,721	77,83,200	36,50,088
Criminal Court Deposits	1,27,318	1,17,887	1,32,479	1,12,726	1,31,373	1,15,274	1,28,825
Personal Deposits	13,44,667	81,92,149	81,22,706	14,14,110	79,95,366	78,30,197	15,79,279
Marine Deposits	2,500	10,631	11,131	2,000	7,035	9,035	...
Deposits for Government Loans	...	4,500	4,500	...	20	20	...
Forest Deposits	14	537	38	513	286	577	222
Trust Interest Fund	9,586	6,16,988	6,05,651	20,923	11,26,516	6,21,410	5,26,029
Port Trust Deposits	...	67,958	...	67,958	56,232	33,170	91,020
Presidency Bank Deposits	89,859	5,338	6,039	89,159	13,007	11,470	90,696
Sale-proceeds of the Estate of the late *ex*-King of Oudh	...	70,520	70,520	...	...	...	...
Municipal Fund	2,96,976	17,05,333	16,78,256	3,24,052	17,44,872	17,76,034	2,92,890
Incorporated Local Funds Debt Accounts	2,98,431	17,00,498	16,09,967	3,82,962	21,77,653	20,05,223	5,55,392
TOTAL	84,65,094	2,33,42,817	2,34,80,293	83,27,617	2,43,24,394	2,34,21,388	92,30,623

79. Section Qd.—Advances Repayable.

	1888-89.				1889-90.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Advances Recoverable	—1,09,571	2,27,725	2,47,967	—1,29,813	3,43,971	3,49,155	—1,34,997
Special Advances	—7,417	8,441	24,051	—23,027	1,16,268	89,388	+3,853
Forest Advances	—9,792	2,49,430	2,49,774	—10,137	2,65,143	2,66,861	—11,855
Revenue Advances	—8,37,718	16,62,920	8,25,202	...	...	...	...
Other Advances	...	...	...	...	...	...	...
Opium Advances	—97,670	59,174	76,446	—1,14,942	79,898	39,727	—74,771
Famine Advances	—5,200	10,049	4,849	...	97,705	97,705	...
Accounts with Native States	—72,046	1,53,167	1,20,002	—38,881	1,93,073	3,03,074	—1,48,882
Coinage Account	—52,875	1,04,510	54,435	—2,800	34,100	1,23,500	—92,200
Permanent Advances	—86,325	2,986	10,916	—94,255	9,881	8,780	—93,154
TOTAL	—12,78,614	24,78,402	16,13,642	4,13,855	11,40,039	12,78,190	—5,52,006

80. Section Qe.—Suspense.

	1888-89.				1889-90.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Suspense Accounts	—12,419	4,70,975	3,80,643	77,912	4,44,359	5,17,020	+5,251
Pre-audit Cheques	54,797	1,41,90,776	1,42,34,373	11,200	1,89,48,571	1,88,90,721	+69,050
Civil Departmental Balance	—11,37,241	40,65,602	42,66,349	—13,37,988	37,14,595	36,74,660	—12,98,053
TOTAL	—10,94,863	1,87,27,354	1,88,81,365	—12,48,876	2,31,07,525	2,30,82,401	—12,23,752

81. R.—Loans to Presidency Corporation including Port Trust.

	1889-90.						
	Balance outstanding on 31st March 1889.	Amount advanced.	TOTAL.	Amount repaid.	Balance outstanding on 31st March 1890.	Interest realised, but not credited to Revenue.	Interest unpaid.
	R	R	R	R	R	R	R
Calcutta Municipality . .	62,13,958	...	62,13,958	...	60,11,610	2,02,348	.
Do. Port Trust . . .	44,00,936	...	44,00,936	...	42,71,402	1,29,534	...
Kidderpore Dock Loan . .	1,37,76,534	37,82,955	1,75,59,489	..	1,75,59,489	...	...
Calcutta Port Fund . . .	17,65,000	...	17,65,000	.	17,65,000	...	..
TOTAL .	2,61,56,428	37,82,955	2,99,39,383	...	2,96,07,501	3,31,882	...

82. R.—Loans to Municipalities.

DEBTOR.	Outstanding at the beginning of 1888-89.	Outstanding at the close of 1889-90.
	R	R
Calcutta Municipality	62,13,958	60,11,610
Do. Port Trust	44,00,936	42,71,402
Do. Port Fund	17,65,000	17,65,000
Port Commissioners for the Kidderpore Docks . . .	1,37,76 534	1,75,59,489
TOTAL .	2,61,56,428	2,96,07,501

83. RR.—Provincial Advances and Loan Accounts.

	1889-90.			
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.
Advances to Cultivators—				
Loans under the Land Improvement Act XIX of 1883	—1,88,481	44,692	80,526	—2,24,315
Advances to cultivators under Act XIII of 1884	—1,81,002	1,01,909	2,50,685	—3,29,778
Famine Advances . .	—586	79,776	79,309	—119
Advances under Special Law—				
Embankment and Drainage Advances—				
Zemindary Embankment Advances . . .	—1,20,310	38,122	32,303	—1,14,491
Drainage Advances—				
Amptah Drainage . .	—52	...	...	—52
Howrah ditto . .	—2,94,845	3,350	1,654	—2,93,149
Nuddea ditto . .	—290	...	...	—290
Rajapore ditto . .	—5,45,590	868	2,58,497	—8,03,219
Damoome ditto . .	—40,495	13,638	3,201	—30,058
Protapkhally ditto . .	—12	...	...	—12
Loans to Landholders .	—18,745	6,608	1,01,000	—1,13,137
Ditto Mofussil Municipality . . .	—27,190	1,851	30,000	—55,339
Ditto District and other Local Fund Committees	—300	300	...	...
TOTAL .	—14,17,898	2,91,114	8,37,175	19,63,959

Section T.—Remittance.

84. (a) Cash Remittances.

	1888-89.				1889-90.		
	Closing Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Cash Remittances between Treasuries	15,003	6,61,21,223	6,61,91,573	—55,347	8,86,11,782	8,85,49,267	7,168
Forest Remittances	—53,197	10,14,595	10,23,024	—61,626	11,65,934	11,43,759	—39,451
Customs ditto	—140	2,58,52,133	2,58,51,993	...	2,57,22,272	2,57,22,272	...
Opium ditto	...	1,26,52,684	1,26,48,984	+3,700	76,99,815	77,02,911	604
Judicial ditto	...	51,580	51,580	...	57,217	57,217	...
Marine ditto	...	...	...	...	...	...	
Small Coin Department	...	1,84,175	1,84,175	...	1,99,625	1,99,625	...
TOTAL	—38,334	10,58,76,390	10,59,51,329	—1,13,273	12,34,56,645	12,33,75,051	—31,679
	...	..	...	...	...		

85. (b) Bill Remittances.

	1888-89.				1889-90.		
	Closing Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R*	R	R	R
Supply Bills	75,000	57,51,015	57,45,225	80,790	92,58,833	93,33,419	6,204
Foreign Bills	15,896	22,469	37,865	500	85,641	85,407	734
Remittance Transfer Receipts	5,71,260	62,54,332	63,54,999	4,70,593	67,62,924	65,22,100	7,11,417
Foreign ditto ditto	10,244	2,56,446	2,61,495	5,195	2,66,972	2,67,225	4,942
TOTAL	6,72,400	1,22,84,262	1,23,99,584	5,57,078	1,63,74,370	1,62,08,151	7,23,297

86. (c) Remittances adjusted in the Central Books.

	1888-89.			1889-90.		
	Credits.	Debits.	Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R
Foreign Remittances	57,47,208	11,79,25,765	—11,21,78,557	1,25,79,470	12,63,19,844	11,37,40,374
Stock Notes Transfers	2,825	150	+2,675	100	100	...
TOTAL	57,50,033	11,79,25,915	—11,21,75,882	1,25,79,570	12,63,19,944	11,37,40,374

87. (d) Accounts Current between Presidencies.

	1888-89.			1889-90.		
	Credits.	Debits.	Balance.	Credits.	Debits.	Balance.
	R	R	R	R	R	R
India	1,12,71,626	64,97,655	47,73,971	1,61,60,098	1,20,97,062	40,63,036
Central Provinces	1,55,989	6,511	1,49,477	6,08,903	5,222	6,03,681
British Burma	51,303	1,70,440	—1,18,636	58,929	1,43,586	—84,657
Assam	44,81,771	69,989	44,11,782	45,26,934	1,57,618	43,69,316
N.-W Provinces	1,38,89,050	4,39,845	1,34,49,206	1,39,19,488	53,25,402	85,94,086
Punjab	83,682	96,596	—12,954	76,834	39,006	37,828
Madras	4,81,201	1,16,844	3,64,357	3,04,979	1,45,086	1,59,893
Bombay	68,761	43,473	25,287	61,090	17,127	43,963
TOTAL	3,04,83,843	74 41,353	2,30,42,490	3,57,17,255	1,79,30,109	1,77,87,146

88. (e ccounts Current between Departments.

	1888-89.			1889-90		
	Credits.	Debits.	Balance.	Credits	Debits.	Balance.
	R	R	R	R	R	R
Account, Civil and Post Office .	1,79,76,234	1,78,61,835	1,14,399	1,92,34,262	2,15,09,757	—22,75,495
Ditto Telegraph .	17,31,268	3,35,834	13,95,434	18,20,738	3,48,166	14,72,572
Ditto Marine .	2,88,214	1,30,282	1,57,932	2,45,743	15,20,161	—12,74,418
Military, Bengal, Eastern Circle .	4,25,960	35,14,344	—30,88,375	3,65,080	66,15,004	—62,49,924
Ditto, Western Circle.	....	...	....	611	4,49,562	—4 48,951
Military, Madras . . .	1,767	1,21,307	—1,19,540	3,448	2,75,772	—2,72,324
Ditto, Bombay . . .	8	21,565	—21,557	1	33,723	—33,722
Public Works, Ordinary and Railway Branches	1,98,55,208	2,76,32,439	—77,77,231	2,13,35,018	2,71,97,676	—58,62,658
TOTAL .	4,02,78,663	4,96,17,606	93,38,938	4,30,04,901	5,79,49,821	—1,49,44,920

89. (f) Remittance Account between England and India.

	1888-89.			1889-90.		
	Credits	Debits.	Balance.	Credits.	Debits	Balance
	R	R	R	R	R	R
Her Majesty's Imperial Government .	86,472	1,503	84,969	87,119	1,295	85,824
Her Majesty's Indian Government, London	1,02,057	1,733	1,00,324	2,70,344	12,476	2,57,868
TOTAL .	1,88,529	3,236	1,85,293	3,57,463	13,771	3,43,692

Section V.—Cash Balance.

The cash balance in the Treasuries on the last day of each of the two years under comparison is shown below :—

On 31st March 1889	1,84,00,746
On 31st March 1890	1,82,41,774
DIFFERENCE . .	—1,58,972

THE TREASURY, CALCUTTA,
The 25th October 1891.

O. T. BARROW,
Accountant General, Bengal.

Appendix A.

BENGAL.

Receipts, 1889-90.

HEADS OF REVENUE.	BENGAL.			TOTAL.
	Imperial.	Provincial.	Local.	
	R	R	R	R
B.—Principal Heads of Revenue.				
I.—Land Revenue . .	2,87,04 592	1,01,77,527	...	3,88,82,119
II.—Opium . . .	6,53,27,908	...	...	6,53,27,908
III.—Salt	2,25,83,826	1,23,718	...	2,27,07,544
IV.—Stamps . .	35,59,508	1,06,78,523	...	1,42,38,031
V.—Excise on Spirits and Drugs . . .	78,56,487	26,18,829	...	1,04,75,316
VI.—Provincial Rates . .	...	43,06,024	38,88,366	81,94,390
VII.—Customs . . .	40,54,098	55,094	...	41,09,192
VIII.—Assessed Taxes . .	20,83 503	20,83,503	...	41,67,006
IX.—Forest . . .	3,84,358	3,84,359	...	7,68,717
X.—Registration . .	6,00,033	6,00,033	...	12,00,066
TOTAL .	13,51,54,313	3,10,27,610	38,88,366	17,00 70,289
Interest.				
XII.—Interest . . .	10,94,091	1,04,267	56,120	12,54,478
TOTAL .	10,94,091	1,04,267	56,120	12,54 478
Post Office and Telegraph.				
XIII.—Post Office . . .	...	...	16,823	16,823
XIV.—Telegraph . . .	...	868	...	868
TOTAL .	...	868	16,823	17,691
Receipts by Civil Department.				
XVIA.—Law and Justice (Courts of Law) . . .	...	8,04,582	...	8,04,582
XVIB.—Law and Justice (Jails) .	...	8 59,502	...	8,59,502
XVII.—Police . . .	...	4,26 742	3,93,179	8,19,921
XVIII.—Marine . . .	...	8,54,207	...	8,54,207
XIX.—Education . . .	...	5,69,861	30,858	6,00,719
XX.—Medical . . .	...	1,46,352	8,212	1 54,564
XXI.—Scientific and other Minor Departments .	...	1,55,780	28,124	1,83,904
TOTAL .	...	38,17,026	4,60,373	42,77,399
Carried over .	13,62,48,404	3,49,49 771	44,21,682	17,56,19,857

Appendix A—*continued.*

HEADS OF REVENUE.	BENGAL. Imperial.	BENGAL. Provincial	BENGAL. Local.	TOTAL
	R	R	R	R
Brought forward .	13,62,48,404	3,49,49,771	44,21,682	17,56,19,857
Miscellaneous.				
XXII.—Receipts in aid of Superannuation . .	1,83,333	45,601	...	2,28,934
XXIII.—Stationery and Printing . . .	43,777	1,50,506	...	1,94,283
XXV.—Miscellaneous . .	1 71,524	8,02,574	2,33,793	12,07,891
TOTAL .	3,98,634	9,98,681	2,33,793	16,31,108
Railways.				
XXVI.—State Railway Gross Earnings . .	..	1,25 04,406	...	1,25,04,406
TOTAL .	...	1,25,04,406	...	1,25,04,406
Irrigation.				
XXIX.—Major Works (Direct Receipts) . .	...	15,21,274	..	15,21,274
XXX.—Minor Works . .	...	C. Book. 1,02,130 P. W. D. 7,88,642	...	C. Book. 1,02,130 P. W. D. 7,88,642
TOTAL .	...	24,12,046	...	24,12,046
Buildings and Roads.				
XXXII.—Civil Works . .	...	C. Book. 3,16,758 P. W. D. 2,52,843	2 93,630 ...	C. Book. 6,10,388 P. W. D. 2,52,843
TOTAL .	...	5,69,601	2,93,630	8,63,231
Contribution.				
Contribution from Provincial to Local	...	...	11,82,950	11,82,950
TOTAL .	...	...	11,82,950	11,82,950
Local Deficit	...	...	76,066	76,066
TOTAL RECEIPTS .	13,66,47,038	5,14,34,505	62,08,121	19,42,89,664

THE TREASURY, CALCUTTA,
The 25th October 1891.

O. T. BARROW,
Accountant General, Bengal.

Appendix B.

BENGAL.

Outgoings, 1889-90.

HEADS OF EXPENDITURE.	BENGAL.			TOTAL.
	Imperial.	Provincial	Local.	
	R	R	R	R
Direct Demand on the Revenue.				
1. Refunds and Drawbacks	4,43,264	1,50,185	1,269	5,94,718
2. Assignment and Compensation	1,25,549	1,55,060	...	2,80,609
Charges in respect of Collection.				
3. Land Revenue	...	35,47,957	...	35,47,957
4. Opium (including cost of produce)	1,59,95,877	...	...	1,59,95,877
5. Salt (including cost of production)	...	46,521	...	46,521
6. Stamps	1,28,227	3,84,679	...	5,12,906
7. Excise	4,24,439	1,41,480	...	5,65,919
8. Provincial Rates	...	3,37,184	17,521	3,54,705
9. Customs	...	5,39,442	...	5,39,442
10. Assessed Taxes	80,649	80,649	...	1,61,298
11. Forest	1,98,984	1,98,985	...	3,97,969
12. Registration	3,14,315	3,14,316	...	6,28,631
TOTAL	1,77,11,304	58,96,458	18,790	2,36,26,552
Interest.				
13. Interest on Ordinary Debt	604	67,637	...	68,241
14. Interest on other Obligations	1,12,306	...	...	1,12,306
TOTAL	1,12,910	67,637		1,80,547
Post Office, Telegraph, and Mint.				
15. Post Office	...	...	3,65,384	3,65,384
16. Telegraph	...	870	...	870
TOTAL	...	870	3,65,384	3,66,254
Carried over	1,78,24,214	59,64,965	3,84,174	2,41,73,353

Appendix B—*continued.*

HEADS OF EXPENDITURE.	BENGAL.			TOTAL.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Brought forward	1,78,24,214	59,64,965	3,84,174	2,41,73,353
Salaries and Expenses of Civil Department.				
18. General Administration .	2,71,534	16,20,623	2,65,780	21,57,937
19A. Law and Justice—Courts of Law . . .	...	81,54,840	...	81,54,840
19B. Law and Justice—Jails	...	18,99,078	...	18,99,078
20. Police	33,504	52,93,625	24,144	53,51,273
21. Marine	...	12,11,342	...	12,11,342
22. Education . . .	...	24,94,936	10,05,196	35,00,132
23. Ecclesiastical . . .	1,67,588	...	...	1,67,588
24. Medical	...	15,29,158	44,660	15,73,818
25. Political . . .	74,524	21,273	...	95,797
26. Scientific and other Minor Departments . .	6,200	3,04,008	30,495	3,40,703
TOTAL .	5,53,350	2,25,28,883	13,70,275	2,44,52,508
Miscellaneous.				
27. Territorial and Political Pensions . .	12,63,613	...	...	12,63,613
28. Civil Furlough and Absentee Allowance . .	2,319	...	...	2,319
29. Superannuation Allowance .	1,407	14,36,145	1,988	14,39,540
30. Stationery and Printing .	11,20,465	9,89,272	49,045	21,58,782
32. Miscellaneous . . .	29,114	2,44,974	57,364	3,31,452
33. Famine Relief . . .	...	1,34,269	1,07,472	2,41,741
TOTAL .	24,16,918	28,04,660	2,15,869	54,37,447
Construction of Railways.				
37. Construction of Railways .	...	P. W. 235	...	235
TOTAL .	...	235	...	235
Carried over .	2,07,94,482	3,12,98,743	19,70,318	5,40,63,543

Appendix B—*concluded.*

HEADS OF EXPENDITURE.	BENGAL.			TOTAL.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Brought forward .	2,07,94,482	3,12,98,743	19,70,318	5,40,63,543
Railway Revenue Accounts.				
38. State Railways . . .	...	P. W. 60,84,635 Civil. 34,32,670	...	60,84,635 34,32,670
40. Subsidised Railways . .	...	1,072	..	1,072
41. Miscellaneous Railway Expenditure . . .	...	82,510	...	82,510
TOTAL .	...	60,84,635 35,16,252	...	60,84,635 35,16,252
Irrigation.				
42. Major Works . . .	...	Civil. 23,64,042 P. W. 13,55,565	...	23,64,042 13,55,565
43. Minor Works and Navigation	...	Civil. 2,016 P. W. 14,19,181	...	2,016 14,19,181
TOTAL .	...	51,40,804	...	51,40,804
Buildings and Roads.				
45. Civil Works . . .	...	Civil. 61,640 P. W. 31,24,008	42,37,804	42,99,444 31,24,008
TOTAL .	...	31,85,648	42,37,804	74,23,452
Contributions.				
A-3. Contribution . . .	...	11,82,950	...	11,82,950
TOTAL .	...	11,82,950	...	11,82,950
Provincial Surplus . . .	...	10,25,473	...	10,25,473
TOTAL PAYMENTS .	2,07,94,482	5,14,34,505	62,08,122	7,84,37,109

THE TREASURY, CALCUTTA,
The 25th October 1891.

O. T. BARROW,
Accountant General, Bengal.

G. I. C. P. O.—No. 609 A. G. B.—18-12-91.—50.